

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT**

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

Camnetar & Co., CPAs
a professional accounting corporation

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a professional accounting corporation
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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, 2023, 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, 2023 because we perform certain accounting services that impair our independence, specifically the preparation of these financial statements.

Camnetar & Co.

Camnetar & Co., CPAs
a professional accounting corporation

Gretna, LA
June 28, 2024

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
STATEMENT OF NET POSITION
December 31, 2023**

ASSETS

Cash and cash equivalents	\$ 149,775
Capital assets, net of depreciation	<u>65,712</u>
Total assets	<u>215,487</u>

LIABILITIES

Payroll tax liabilities	<u>1,621</u>
Total liabilities	<u>1,621</u>

NET POSITION

Invested in capital assets	65,712
Unrestricted	<u>148,154</u>
Total net position	<u>\$ 213,866</u>

See accountants' compilation report

JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
STATEMENT OF ACTIVITIES
GOVERNMENTAL FUND
For The Year Ended December 31, 2023

Program Expenses

Governmental Activities:

General Government - Judicial

Salaries and Constables Compensation	\$ 158,082
Operating expenses	37,651
Materials and supplies	9,029
Garnishments disbursed	36,308
Depreciation	<u>33,062</u>
Total Program Expenses	274,132

Program Revenues

Fees collected	210,295
State and Parish salary	21,840
Garnishments collected	<u>22,198</u>
Total Program Revenues	254,333

Increase (Decrease) in Net Position (19,799)

Net Position

Beginning of year	<u>233,665</u>
End of year	<u><u>\$ 213,866</u></u>

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
BALANCE SHEET
GOVERNMENTAL FUND
For The Year Ended December 31, 2023**

ASSETS

Cash and cash equivalents	<u>\$ 149,775</u>
Total assets	<u><u>149,775</u></u>

LIABILITIES

Payroll tax liabilities	<u>1,621</u>
Total liabilities	<u><u>1,621</u></u>

FUND EQUITY

Fund balance, unreserved, undesignated	<u>148,154</u>
Total liabilities and fund equity	<u><u>149,775</u></u>

Reconciliation to statement of net position:

Fund balance, unreserved, undesignated	148,154
Invested in capital assets, net of depreciation	<u>65,712</u>
Net position of governmental activities	<u><u>\$ 213,866</u></u>

See accountants' compilation report

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUND
For The Year Ended December 31, 2023**

Revenues

Fees collected	\$ 210,295
State and Parish salary and benefits	21,840
Garnishments collected	22,198
Total Revenues	<u>254,333</u>

Expenditures, Judicial

Salaries	158,082
Operating expenses	37,651
Materials and supplies	9,029
Garnishments disbursed	36,308
Capital outlay	-
Total Expenditures	<u>241,070</u>

Excess (Deficiency) of Revenues

Over Expenditures	13,263
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Fund Balance

Beginning of the year	<u>134,891</u>
End of the year	<u><u>\$ 148,154</u></u>

**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, 2023**

Net change in fund balances - governmental fund	\$	13,263
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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:

Capital Outlay		-
Depreciation expense		<u>(33,062)</u>

Total reconciling items		<u>(33,062)</u>
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Changes in net position of governmental activities	\$	<u><u>(19,799)</u></u>
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**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
For The Year Ended December 31, 2023**

Agency Head Name: Jonathan P. Liberto

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary, Parish	\$ 21,840
Fees collected net of expenses	91,963
Other benefits	18,364
Meals	10,658
Travel	425
Seminars	2,100