

**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

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

# *Camnetar & Co., CPAs*

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

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

June 12, 2013

Honorable Vernon J. Wilty, III  
Jefferson Parish Justice of the Peace  
First Justice Court  
200 Derbigny St., Room 2100  
Gretna, LA 70053

We have compiled the accompanying financial statements of the governmental 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, 2012, which collectively comprise the Organization's basic financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Jefferson Parish Justice of the Peace First Justice Court is responsible for the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Jefferson Parish Justice of the Peace First Justice Court in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of 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 conclusion about the Court's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Camnetar & Co., CPAs*

a professional accounting corporation

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

*Camnetar & Co.*

*Camnetar & Co., CPAs*

a professional accounting corporation

## **BASIC FINANCIAL STATEMENTS**

**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
STATEMENT OF NET POSITION  
December 31, 2012**

**ASSETS**

**Current assets:**

Cash and cash equivalents	\$ 6,323
	<u>-</u>
Total current assets	6,323

**Noncurrent assets:**

Capital assets, net of depreciation	<u>-</u>
Total assets	<u><u>\$ 6,323</u></u>

**LIABILITIES**

**Current liabilities:**

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

**NET POSITION**

Invested in capital assets	-
Unrestricted	<u>6,323</u>
Total net position	<u><u>\$ 6,323</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, 2012**

**Program Expenses:**

Governmental Activities

General Government - Judicial

Salaries	\$ 222,820
Fees paid to constable	160,234
Operating expenses	1,037
Materials and supplies	3,437
Depreciation	<u>-</u>
<b>Total Program Expenses</b>	<u>387,528</u>

**Program Revenues:**

Fees Collected	361,850
State and Parish Salary	<u>21,600</u>
<b>Total Program Revenues</b>	<u>383,450</u>

**Derease in net position** \$ (4,078)

**Net Position:**

Beginning of the year	10,401
End of the year	<u>\$ 6,323</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, 2012**

**ASSETS**

Cash and cash equivalents	<u>\$ 6,323</u>
Total current assets	6,323
Total assets	<u><u>\$ 6,323</u></u>

**LIABILITIES AND FUND EQUITY**

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

**FUND EQUITY**

Fund balance, unreserved, undesignated	\$ 6,323
Total liabilities and fund equity	<u><u>6,323</u></u>
Reconciliation to statement of net position:	
Fund balance, unreserved, undesignated	\$ 6,323
Invested in capital assets, net of depreciation	-
Net position of governmental activities	<u><u>\$ 6,323</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, 2012**

**REVENUES**

Fees collected	\$ 361,850
State and Parish Salary	<u>21,600</u>
<b>TOTAL REVENUES</b>	<b>383,450</b>

**EXPENDITURES, JUDICIAL**

Salaries	222,820
Fees paid to constable	160,234
Operating expenses	1,037
Materials and supplies	<u>3,437</u>
<b>TOTAL EXPENDITURES</b>	<b>387,528</b>

**EXCESS (DEFICIENCY) OF REVENUES**

<b>OVER EXPENDITURES</b>	<b>(4,078)</b>
--------------------------	----------------

**FUND BALANCE**

Beginning of the year	<u>10,401</u>
End of the year	<u><u>\$ 6,323</u></u>

See independent accountants' compilation report

**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, 2012**

Net change in fund balances - governmental fund	\$ (4,078)
Reconciling items	
Depreciation expense	<u>          -</u>
Changes in net position of governmental activities	<u>\$ (4,078)</u>

See independent accountants' compilation report