

**20th JUDICIAL DISTRICT COURT PROBATION OFFICE
JACKSON, LOUISIANA**

**COMPILED FINANCIAL STATEMENTS
CASH BASIS**

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**

**20TH JUDICIAL DISTRICT COURT PROBATION OFFICE
JACKSON, LOUISIANA
COMPILED FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**

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MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email mkherrod@bellsouth.net

Accountant's Compilation Report

To the Management
20th Judicial District Court Probation Office
Jackson, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the general fund of the 20th Judicial District Court Probation Office as of and for the year ended December 31, 2021, which collectively comprise the Probation Office's basic financial statements as listed in the table of contents 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 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.

As permitted by the Louisiana Legislative Auditor (for compilation engagements), the financial statements have been 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.

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 conclusions about the 20th Judicial District Court Probation Office's financial position and the changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Although not a part of the basic financial statements, management's discussion and analysis presented of pages 3 and 4, and the budgetary comparison information presented on page 10, 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 operational,

economic and historical context.

The Schedule of Compensation, Benefits and Other Payments to the Governing Member and the Schedule of Current and Prior Years Findings, is required by the Louisiana Legislative Auditor, and is not a part of the basic Financial Statements.

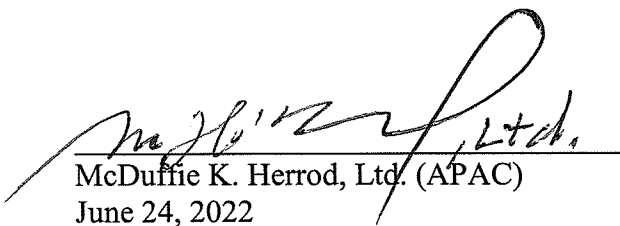
Such required information as listed above is the responsibility of management. All such information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Other Supplementary Information

The Justice System Funding Reporting Schedules (reporting schedules) were created by Act 87 of the Louisiana 2020 Regular Legislative Session. These reporting schedules are not a required part of the basic financial statements.

Restriction on Use

This report is intended solely for the information and use of management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public record.



McDuffie K. Herrod, Ltd. (APAC)
June 24, 2022

MANAGEMENT DISCUSSION AND ANALYSIS

20th JUDICIAL DISTRICT COURT PROBATION OFFICE

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

Management's analysis of the financial performance for the 20th Judicial District Court Probation Office provides an overview of the 20th Judicial District Court Probation Office's financial activities for the fiscal year ending December 31, 2021.

Financial Statement Presentation

The annual financial report consists of the following:

- Management's discussion and analysis
- Government wide financial statements (Cash Basis)
- Fund Financial Statements (Cash Basis)
- Required Supplementary Information
- Supplementary Information

Financial Analysis

The 20th Judicial District Court Probation Office's combined net position as of December 31, 2021 and 2020 was as follows:

	<u>2021</u>	<u>2020</u>
Invested in capital assets, net of related debt	\$ -	\$ -
Unrestricted assets	<u>96,281</u>	<u>106,165</u>
Total Net Position	<u>\$ 96,281</u>	<u>\$ 106,165</u>

The following is a summary of other pertinent financial data:

Cash and cash equivalents	<u>\$ 96,281</u>	<u>\$ 106,165</u>
Probation Fees	\$ 146,990	\$ 115,289
Interest earned	60	311
Expenses	<u>(166,821)</u>	<u>(158,350)</u>
Excess (Shortfall or Deficit) of Revenues over Expenses	<u>\$ (19,771)</u>	<u>\$ (42,750)</u>

Budgetary Highlights

Revenues received for the year were above anticipated revenues by \$28,050. Actual expenditures were above budgeted expenditures by \$3,821.

See Accountant's Compilation Report

20th JUDICIAL DISTRICT COURT PROBATION OFFICE

**MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Capital Asset and Debt Administration

The 20th Judicial District Court Probation Office has no long-term debt.

A summary of capital assets at December 31, 2021 and 2020 as follows:

	<u>2021</u>	<u>2020</u>
Furniture and Fixtures	\$ 10,336	\$ 10,336
Equipment	2,245	2,245
Accumulated Depreciation	<u>(12,581)</u>	<u>(12,581)</u>
Net Capital Assets	<u>\$ -</u>	<u>\$ -</u>

Request for Addition Information

A copy of this report or additional information can be obtained by writing or contacting Mr. Don Spillman at (225) 634-5040, P.O. Box 490, Jackson, LA 70748.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana

Statement of Net Assets and Net Position
Cash Basis

December 31, 2021

	<u>Statement A</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 96,281
Capital assets net of accumulated depreciation	\$ -
Total Assets	<u><u>\$ 96,281</u></u>
<u>LIABILITIES</u>	
Liabilities	<u>\$ -</u>
<u>NET POSITION</u>	
Invested in capital assets	\$ -
Unrestricted fund balance	\$ 96,281
Total Net Position	<u><u>\$ 96,281</u></u>

See Accountant's Compilation Report

**20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana**

**Statement of Activities
Cash Basis**

For the Year Ended December 31, 2021

	<u>Statement B</u>		
	<u>Program</u>		<u>Net Revenues</u>
<u>Functions/ Programs</u>	<u>Revenues</u>	<u>Charges for</u>	<u>(Expenditures)</u>
	<u>Expenditures</u>	<u>Services</u>	<u>Governmental</u>
			<u>Activities</u>
Governmental Activities			
Office Administration	\$ 166,821	\$ 146,990	\$ (19,831)
Total Primary Government	<u>\$ 166,821</u>	<u>\$ 146,990</u>	<u>\$ (19,831)</u>
General Revenues			
Interest earnings			<u>\$ 60</u>
Change in Net Position			<u>\$ (19,771)</u>
Net Position, beginning			\$ 106,165
Prior period adjustment-deposit in transit			\$ 9,887
Net Position, beginning-as restated			<u>\$ 116,052</u>
Net Position, ending			<u>\$ 96,281</u>

See Accountant's Compilation Report

FUND FINANCIAL STATEMENTS

20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana

Balance Sheet - General Fund
Cash Basis

December 31, 2021

	<u>Statement C</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 96,281
Total Assets	<u>\$ 96,281</u>
<u>LIABILITIES</u>	
Liabilities	\$ -
<u>FUND BALANCE</u>	
Unrestricted fund balance	\$ 96,281
Total Liabilities and Fund Equity	<u>\$ 96,281</u>

See Accountant's Compilation Report

20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana

Reconciliation of the General Fund Balance Sheet
To the Statement of Net Assets
Cash Basis

December 31, 2021

	<u>Statement D</u>
<u>FUND BALANCE, GENERAL FUND</u>	\$ 96,281
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the General Fund Balance Sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Assets - Fully Depreciated	<u>-0-</u>
<u>TOTAL NET POSITION</u>	<u>\$ 96,281</u>

20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana

Statement of Revenues, Expenses and
Changes in Fund Balances - General Fund
Cash Basis

For the Year Ended December 31, 2021

	<u>Statement E</u>
<u>REVENUES</u>	
Probation fees	\$ 146,990
Interest earned	\$ 60
	<hr/>
Total Revenues	\$ 147,050
	<hr/>
<u>EXPENSES</u>	
Salaries/Ins./Benefits	\$ 145,804
Rent/Insurance/Utilites	\$ 6,987
Office Expense	\$ 9,692
Telephone	\$ 4,339
	<hr/>
Total Expenses	\$ 166,822
	<hr/>
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	\$ (19,772)
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	\$ 116,053
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FUND BALANCE AT END OF YEAR	\$ 96,281
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See Accountant's Compilation Report

SUPPLEMENTAL INFORMATION

**20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana**

**Budgetary Comparison Schedule
General Fund
Cash Basis**

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Probation fees	\$ 118,700	\$ 118,700	\$ 146,990	\$ 28,290
Interest earnings	\$ 300	\$ 300	\$ 60	\$ (240)
Total Revenues	\$ 119,000	\$ 119,000	\$ 147,050	\$ 28,050
<u>EXPENDITURES</u>				
Salaries/Ins./Benefits	\$ 144,000	\$ 144,000	\$ 145,804	\$ (1,804)
Rent/Insurance/Utilities	\$ 8,000	\$ 8,000	\$ 6,987	\$ 1,013
Office Supplies	\$ 3,000	\$ 3,000	\$ 3,859	\$ (859)
Office Expense	\$ 1,000	\$ 1,000	\$ 3,796	\$ (2,796)
Copier	\$ 1,400	\$ 1,400	\$ 1,384	\$ 16
Telephone	\$ 4,000	\$ 4,000	\$ 4,339	\$ (339)
Postage	\$ 700	\$ 700	\$ 589	\$ 111
Bonds	\$ 700	\$ 700	\$ -	\$ 700
Drug Screens	\$ 200	\$ 200	\$ 63	\$ 137
Total Expenditures	\$ 163,000	\$ 163,000	\$ 166,821	\$ (3,821)
Excess (Deficit) of Revenues over Expenditures	\$ (44,000)	\$ (44,000)	\$ (19,771)	\$ 24,229
Fund Balance, beginning	\$ 106,165	\$ 106,165	\$ 106,165	\$ -
Fund Balance, ending	\$ 62,165	\$ 62,165	\$ 86,394	\$ 24,229

See Accountant's Compilation Report

20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana

Schedule of Compensation, Benefits, and Other
Payments to the Governing Member
Cash Basis

For the Year Ended December 31, 2021

Governing Member Name: Kathryn E. Jones, Judge

<u>Purpose</u>	<u>Amount</u>
Travel and Continuing Education	\$ -

**20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana**

**Schedule of Current and Prior Year Findings
December 31, 2021**

Current Year Findings

Compilation

There were no findings for the year ended December 31, 2021.

Management Letter

None Issued

Prior Year Findings

Compilation

There were no findings for the year ended December 31, 2020.

Management Letter

None Issued

**20th JUDICIAL DISTRICT COURT PROBATION OFFICE
Jackson, Louisiana**

**Justice System Funding Schedule - Collecting/Disbursing Entity Schedule
As Required by ACT 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
For the Year Ended December 31, 2021**

	First Six-Month Period Ended 6/30/2021	Second Six-Month Period Ended 12/30/2021
Beginning Balance of Amounts Collected	\$0	\$0
Add: Collections/receipts		
Probation Fees	83,708	63,282
Less: Disbursements to Governments		
Less: Amounts Retained by Collecting Agency		
Self-Disbursed to General Fund	(82,174)	(62,215)
Less: Disbursements to Governments & Nonprofits		
West Feliciana Sheriff's Office-Fine distribution	(854)	
East Feliciana Sheriff's Office-Fine distribution	(680)	(167)
Less: Disbursements to Individuals or Others	0	(900)
Total - Ending Balances of Amounts Collected but not Disbursed/Retained	<u>\$0</u>	<u>\$0</u>

Justice System Funding Schedule - Receiving Entity

Not applicable for this fiscal year.