
**ASCENSION PARISH CONSTABLE 2nd JUSTICE
COURT**

FINANCIAL STATEMENTS

DECEMBER 31, 2023

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To the Honorable Ascension Parish Constable 2nd Justice Court
Gonzales, Louisiana

Management is responsible for the accompanying financial statements of the Ascension Parish Constable 2nd Justice Court, which comprise the statement of assets, liabilities, and fund balances- cash basis as of December 31, 2023, and the related statement of cash receipts, cash disbursements, and changes in fund balances- cash basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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 AICPA. 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. We 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.

Management has not adopted the provisions of Governmental Auditing Standards Board Statement No. 34 for the year ended December 31, 2023. The effects of this departures have not been determined.

Management has elected to omit substantially all the disclosures ordinarily included in the 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 Constable's assets, liabilities, fund balances, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary schedule of compensation, benefits and other payments to agency head included on page 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary 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.

Diez, Dupuy & Ruiz
Gonzales, Louisiana
April 24, 2024

ASCENSION PARISH CONSTABLE 2ND JUSTICE COURT
PRAIRIEVILLE, LOUISIANA

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES- CASH BASIS
DECEMBER 31, 2023

	<u>General Fund</u>	<u>Garnishment Fund</u>
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>

See independent accountants' compilation report.

ASCENSION PARISH CONSTABLE 2ND JUSTICE COURT
PRAIRIEVILLE, LOUISIANA

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
BALANCES- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Garnishment Fund
<u>CASH RECEIPTS</u>		
Garnishments collected	\$ -	\$ 412,755
State and parish salary	12,944	-
Fees collected (As constable)	101,258	-
Other fees collected	547	-
Total Cash Receipts	114,749	412,755
<u>CASH DISBURSEMENTS</u>		
Operating expenditures (rent, utilities, supplies, etc.)	18,405	-
Travel and other charges	18,221	-
Garnishments paid to others	-	385,891
Total Cash Disbursements	36,626	385,891
Available for salaries	78,123	26,864
Salaries and related benefits:		
Amount retained by Constable	78,123	26,864
Total Salaries Paid	78,123	26,864
CHANGE IN FUND BALANCES	-	-
Fund balance at beginning of year	-	-
Fund balance at end of year	\$ -	\$ -

See independent accountants' compilation report.

ASCENSION PARISH CONSTABLE 2ND JUSTICE COURT
PRAIRIEVILLE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
DECEMBER 31, 2023

Agency Head Name/Title: Thomas Mayeux, Constable

Purpose	<u>Amount</u>
Salary	\$ 117,931
Telephone	1,529
Travel	18,221
	<u>\$ 137,681</u>