

**Ascension Parish Court  
Probation Fee Fund  
Gonzales, Louisiana**

**Compiled Financial Statements  
Cash Basis**

**For the Year Ended  
June 30, 2021**

**KERNAN & LAMBERT  
*Certified Public Accountants*  
A Professional Corporation  
8989 Interline Avenue  
Suite A  
Baton Rouge, LA 70809**

**ASCENSION PARISH COURT  
Probation Fee Fund**

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# **Kernan & Lambert**

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A Professional Corporation

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## **Accountant's Compilation Report**

To the Management  
Ascension Parish Court  
Probation Fee Fund  
Gonzales, Louisiana

Management is responsible for the accompanying financial statements of Ascension Parish Court Probation Fee Fund, which comprise the Statement of Net Assets, Statement of Activities and the Balance Sheet- General Fund as of June 30, 2021 and the Reconciliation of the General Fund Balance Sheet to the Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Fund Balances for the year then ended 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 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. 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 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 Ascension Parish Court Probation Fee Fund'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 on 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.

**We are not independent with respect to Ascension parish Court Probation Fee Fund.**

### **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.

A handwritten signature in blue ink that reads "Kernan and Lambert". The signature is written in a cursive, flowing style.

**Kernan and Lambert, CPAs AP/C**

August 15, 2021

**ASCENSION PARISH COURT  
Probation Fee Fund**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

Management's analysis of the financial performance for the Ascension Parish Court Probation Fee Fund provides an overview of the Ascension Parish Court Probation Fee Fund's financial activities for the fiscal year ending June 30, 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

**Financial Analysis**

The Ascension Parish Court Probation Fee Fund's combined net position as of June 30, 2021 and 2020 was as follows:

	<u>2021</u>	<u>2020</u>
Invested in capital assets, net of related debt	\$ 3,978	\$ 2,024
Unrestricted assets	<u>255,594</u>	<u>240,885</u>
<b>Total Net Position</b>	<b><u>\$ 259,572</u></b>	<b><u>\$ 242,909</u></b>

The following is a summary of other pertinent financial data:

Cash and cash equivalents	<u>\$ 259,572</u>	<u>\$ 240,885</u>
Interest earned	247	214
Expenses	<u>(43,501)</u>	<u>(28,082)</u>
<b>Excess of Revenues over Expenses</b>	<b><u>\$ 14,709</u></b>	<b><u>\$ 63,442</u></b>

**Budgetary Highlights**

Revenues for the year were below anticipated revenues by \$1,991. Actual expenditures were below budgeted expenditures by \$3,399.

See Accountants's Compilation Report

**ASCENSION PARISH COURT  
Probation Fee Fund**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

**Capital Asset and Debt Administration**

The Ascension Parish Court Probation Fee Fund has no long-term debt.

A summary of capital assets at June 30, 2021 and 2020, is as follows:

	<u>2021</u>	<u>2020</u>
Furniture and Fixtures	\$ 4,721	\$ 1,749
Equipment	5,621	5,621
Accumulated depreciation	<u>(6,364)</u>	<u>(5,346)</u>
Net Capital Assets	<u>\$ 3,978</u>	<u>\$ 2,024</u>

**Request for Additional Information**

A copy of this report or additional information can be obtained by writing or contacting Lesley LeBlanc at the Parish Court for the Parish of Ascension, Probation Fee Fund, 607 E. Worthy Street, 3rd Floor, Gonzales Louisiana 70737.

**ASCENSION PARISH COURT  
Probation Fee Fund**

**Statement of Net Assets  
Cash Basis**

**June 30, 2021**

	<b>Statement A</b>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 255,594
Capital assets net of accumulated depreciation	<u>3,978</u>
<b>Total Assets</b>	<b><u>259,572</u></b>
<b><u>LIABILITIES</u></b>	
Liabilities	<u>-</u>
<b><u>NET POSITION</u></b>	
Invested in capital assets	3,978
Unrestricted fund balance	<u>255,594</u>
<b>Total Net Position</b>	<b><u>\$ 259,572</u></b>

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**ASCENSION PARISH COURT  
Probation Fee Fund**

**Statement of Activities  
Cash Basis**

**For the Year Ended June 30, 2021**

<u>Functions/ Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>	<u>Charges for Services</u>	<u>Statement B Net Revenues (Expenditures)</u>
<b>Governmental Activities</b>				<u>Governmental Activities</u>
Office Administration	\$ 43,501	\$ 57,963		\$ 14,462
Total Primary Government	<u>\$ 43,501</u>	<u>\$ 57,963</u>		<u>\$ 14,462</u>
				<b>General Revenues</b>
				Interest earnings
				<u>247</u>
				Change in Net Position
				14,709
				Net Position, beginning
				<u>240,885</u>
				Net Position, ending
				<u>\$ 255,594</u>

See Accountant's Compilation Report



ASCENSION PARISH COURT  
Probation Fee Fund

Balance Sheet- General Fund  
Cash Basis

June 30, 2021

	<u>Statement C</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	<u>\$ 255,594</u>
<b>Total Assets</b>	<u>255,594</u>
<b><u>LIABILITIES</u></b>	
Liabilities	<u>-</u>
<b><u>Fund Balance</u></b>	
Unrestricted fund balance	<u>255,594</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 255,594</u>

See Accountants's Compilation Report

**ASCENSION PARISH COURT  
Probation Fee Fund**

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

**June 30, 2021**

	<u>Statement D</u>
<b><u>FUND BALANCE, GENERAL FUND</u></b>	\$ 255,594
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	<u>3,978</u>
<b><u>TOTAL NET POSITION</u></b>	<u><u>\$ 259,572</u></u>

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**ASCENSION PARISH COURT  
Probation Fee Fund**

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

**For the Year Ended June 30, 2021**

	<b>Statement E</b>
<b><u>REVENUES</u></b>	
Probation fees	\$ 57,963
Interest earned	<u>247</u>
Total Revenues	<u>58,210</u>
<b><u>EXPENSES</u></b>	
Contract labor	29,792
Conferences and seminars	-
Legal and professional	8,387
Office furnishings	2,975
Office and misc	<u>2,347</u>
Total Expenses	<u>43,501</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	14,709
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>240,885</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$ 255,594</u></u>

See Accountants's Compilation Report

**ASCENSION PARISH COURT  
Probation Fee Fund**

**Budgetary Comparison Schedule  
General Fund  
Cash Basis**

**For the Year Ended June 30, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Probation fees	\$90,000	\$60,000	\$57,963	(\$2,037)
Interest earnings	200	200	247	47
<b>Total Revenues</b>	<b>90,200</b>	<b>60,200</b>	<b>58,210</b>	<b>(1,990)</b>
<b><u>EXPENDITURES</u></b>				
Contract labor	24,000	24,000	29,792	(5,792)
Conferences, seminars, and meetings	5,000	5,000	0	5,000
Professional services	3,800	9,800	8,387	1,413
Office furnishings	0	4,200	2,975	1,225
Office and other	1,400	3,900	2,347	1,553
<b>Total Expenditures</b>	<b>34,200</b>	<b>46,900</b>	<b>43,501</b>	<b>3,399</b>
<b>Excess (deficit) of Revenues over Expenditures</b>	<b>56,000</b>	<b>13,300</b>	<b>14,709</b>	<b>1,409</b>
<b>Fund Balance, beginning</b>	<b>240,885</b>	<b>240,885</b>	<b>240,885</b>	<b>0</b>
<b>Fund Balance, ending</b>	<b>\$296,885</b>	<b>\$254,185</b>	<b>\$255,594</b>	<b>\$1,409</b>

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**ASCENSION PARISH COURT  
Probation Fee Fund**

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

**For the Year Ended June30, 2021**

Governing Member Name: Erin Lanoux, Judge

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

See Accountants's Compilation Report

**ASCENSION PARISH COURT  
Probation Fee Fund**

**Schedule of Current and Prior Year Findings  
June 30, 2021**

**Current Year Findings:**

Compilation

There were no findings for the year ended June 30, 2021

Management Letter

None Issued

**Prior Year Findings:**

Compilation

There were no findings for the year ended June 30, 2020

Management Letter

None Issued

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