

**20<sup>th</sup> JUDICIAL DISTRICT COURT PROBATION OFFICE  
JACKSON, LOUISIANA**

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**COMPILED FINANCIAL STATEMENTS  
CASH BASIS**

**AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2023**

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

**AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2023**

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# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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## Accountant's Compilation Report

To the Management  
20<sup>th</sup> 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 20<sup>th</sup> Judicial District Court Probation Office as of and for the year ended December 31, 2023, 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 20<sup>th</sup> 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.

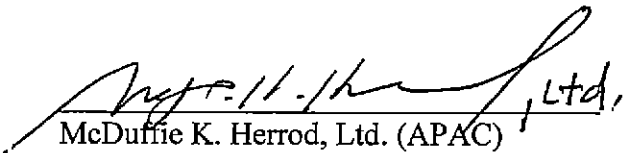
Such required information as listed above is the responsibility of management. All such information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

### **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 26, 2024

**20<sup>th</sup> JUDICIAL DISTRICT COURT PROBATION OFFICE**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2023**

Management's analysis of the financial performance for the 20<sup>th</sup> Judicial District Court Probation Office provides an overview of the 20<sup>th</sup> Judicial District Court Probation Office's financial activities for the fiscal year ending December 31, 2023.

**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 20<sup>th</sup> Judicial District Court Probation Office's combined net position as of December 31, 2023 and 2022 was as follows:

	<u>2023</u>	<u>2022</u>
Invested in capital assets, net of related debt	\$ -	\$ -
Unrestricted assets	<u>52,927</u>	<u>82,554</u>
<b>Total Net Position</b>	<u>\$ 52,927</u>	<u>\$ 82,554</u>

The following is a summary of other pertinent financial data:

Cash and cash equivalents	<u>\$ 52,926</u>	<u>\$ 82,554</u>
Probation Fees	\$ 147,831	\$ 149,089
Interest earned	864	429
Expenses	<u>(178,324)</u>	<u>(163,245)</u>
<b>Excess (Shortfall or Deficit) of Revenues over Expenses</b>	<u>\$ (29,629)</u>	<u>\$ (13,727)</u>

**Budgetary Highlights**

Actual revenues were less than anticipated revenues by \$8,781. Actual expenditures were greater than budgeted expenditures by \$8,371.

**20<sup>th</sup> JUDICIAL DISTRICT COURT PROBATION OFFICE**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2023**

**Capital Asset and Debt Administration**

The 20<sup>th</sup> Judicial District Court Probation Office has no long-term debt.

A summary of capital assets at December 31, 2023 and 2022 are, as follows:

	<u>2023</u>	<u>2022</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. Dustin Williams at (225) 634-5040, P.O. Box 490, Jackson, LA 70748.

20th JUDICIAL DISTRICT COURT PROBATION OFFICE  
Jackson, Louisiana

Statement of Net Assets and Net Position  
Cash Basis

For the Year Ended December 31, 2023

	<u>Statement A</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 52,927
Capital assets net of accumulated depreciation	\$ -
<b>Total Assets</b>	<b><u>\$ 52,927</u></b>
<b><u>LIABILITIES</u></b>	
Liabilities	<u>\$ -</u>
<b><u>NET POSITION</u></b>	
Invested in capital assets	\$ -
Unrestricted fund balance	\$ 52,927
<b>Total Net Position</b>	<b><u>\$ 52,927</u></b>

See Accountant's Compilation Report

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

**Statement of Activities  
Cash Basis**

**For the Year Ended December 31, 2023**

		<u>Statement B</u>	
		<u>Program</u>	<u>Net Revenues</u>
		<u>Revenues</u>	<u>(Expenditures)</u>
<u>Functions/ Programs</u>	<u>Expenditures</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>			
Office Administration	\$ 178,324	\$ 147,831	\$ (30,493)
Total Primary Government	<u>\$ 178,324</u>	<u>\$ 147,831</u>	<u>\$ (30,493)</u>
	<b>General Revenues</b>		
	Interest earnings		<u>\$ 864</u>
	Change in Net Position		<u>\$ (29,629)</u>
	Net Position, beginning		<u>\$ 82,554</u>
	Prior period adjustment-rounding		<u>\$ 2</u>
	Net Position, beginning-as restated		<u>\$ 82,556</u>
	Net Position, ending		<u>\$ 52,927</u>

See Accountant's Compilation Report



20th JUDICIAL DISTRICT COURT PROBATION OFFICE  
Jackson, Louisiana

Balance Sheet - General Fund  
Cash Basis

For the Year Ended December 31, 2023

	<u>Statement C</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 52,927
<b>Total Assets</b>	<b><u>\$ 52,927</u></b>
<b><u>LIABILITIES</u></b>	
Liabilities	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>	
Unrestricted fund balance	\$ 52,927
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 52,927</u></b>

20th JUDICIAL DISTRICT COURT PROBATION OFFICE  
Jackson, Louisiana

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

For the Year Ended December 31, 2023

	<u>Statement D</u>
<b><u>FUND BALANCE, GENERAL FUND</u></b>	\$ 52,927
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>
<b><u>TOTAL NET POSITION</u></b>	<u>\$ 52,927</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, 2023

	<u>Statement E</u>
<b><u>REVENUES</u></b>	
Probation fees	\$ 147,831
Interest earned	\$ 846
	<hr/>
Total Revenues	\$ 148,677
	<hr/>
<b><u>EXPENSES</u></b>	
Salaries/Ins./Benefits	\$ 159,392
Rent/Insurance/Utilities	\$ 7,066
Office Expense	\$ 8,100
Telephone	\$ 3,764
	<hr/>
Total Expenses	\$ 178,322
	<hr/>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	\$ (29,645)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<hr/>
	\$ 82,572
<b>FUND BALANCE AT END OF YEAR</b>	<hr/>
	\$ 52,927
	<hr/>

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

**Budgetary Comparison Schedule  
General Fund  
Cash Basis**

**For the Year Ended December 31, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>REVENUES</u></b>				
Probation fees	\$ 156,612	\$ 156,612	\$ 147,831	\$ (8,781)
Interest earnings	\$ 864	\$ 864	\$ 864	\$ 0
<b>Total Revenues</b>	<b>\$ 157,476</b>	<b>\$ 157,476</b>	<b>\$ 148,695</b>	<b>\$ (8,781)</b>
<b><u>EXPENDITURES</u></b>				
Salaries/Ins./Benefits	\$ 150,000	\$ 150,000	\$ 159,392	\$ (9,392)
Rent/Insurance/Utilities	\$ 7,200	\$ 7,200	\$ 7,066	\$ 134
Office Supplies	\$ 3,500	\$ 3,500	\$ 2,827	\$ 673
Office Expense	\$ 3,500	\$ 3,500	\$ 3,232	\$ 268
Copier	\$ 1,400	\$ 1,400	\$ 1,389	\$ 11
Telephone	\$ 3,400	\$ 3,400	\$ 3,765	\$ (365)
Postage	\$ 700	\$ 700	\$ 700	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -
Drug Screens	\$ 300	\$ 300	\$ -	\$ 300
<b>Total Expenditures</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 178,371</b>	<b>\$ (8,371)</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$ (12,524)</b>	<b>\$ (12,524)</b>	<b>\$ (29,676)</b>	<b>\$ (17,152)</b>
<b>Fund Balance, beginning</b>	<b>\$ 82,554</b>	<b>\$ 82,554</b>	<b>\$ 82,554</b>	<b>\$ -</b>
<b>Fund Balance, ending</b>	<b>\$ 70,030</b>	<b>\$ 70,030</b>	<b>\$ 52,878</b>	<b>\$ (17,152)</b>

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, 2023

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 FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

A. PRIOR YEAR FINDINGS - FINANCIAL STATEMENTS COMPILATION

None.

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS COMPILATION

2023-001 Compliance with Local Government Budget Act

Condition: For the year ended December 31, 2023, in the General Fund actual revenue was less than the budgeted amount and actual expenses were greater than budgeted each by more than the 5% variance allowed.

Criteria: The Louisiana Local Government Budget Act, LA RS 39:1301-1315 specifies that revenue should not vary 5% or more, and expenditures should not vary 5% or more from budget amounts.

Cause: The budget was not amended during the year.

Effect: Noncompliance with the Local Government Budget Act.

Recommendation: Management should review the revenues and expenses at regular intervals during the year so the budget can be amended in a timely manner.

Management Response: Management will monitor activity on a regular basis to see if amendments are needed to ensure future compliance.

C. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of December 31, 2023.

See accountant's compilation report

**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, 2023**

	<b>First Six-Month Period Ended 6/30/2023</b>	<b>Second Six-Month Period Ended 12/31/2023</b>
Beginning Balance of Amounts Collected	\$0	\$79,373
Add: Collections/receipts		
Probation Fees	93,803	62,809
Interest Earnings on Collected Balances	458	406
Less: Disbursements to Governments		
Refunds issued	(7,484)	(1,297)
Less: Amounts Retained by Collecting Agency		
Self-Disbursed to General Fund	0	0
Less: Disbursements to Governments & Nonprofits		
West Feliciana Sheriff's Office-Fine distribution	(1,326)	(144)
East Feliciana Sheriff's Office-Fine distribution	(3,759)	(606)
Less: Disbursements to Individuals or Others	(2,319)	(547)
<b>Total - Ending Balances of Amounts Collected but not Disbursed/Retained</b>	<b>\$79,373</b>	<b>\$139,994</b>

**Justice System Funding Schedule - Receiving Entity**

Not applicable for this fiscal year.