

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

**Compiled Financial Statements
Cash Basis**

**For the Year Ended
June 30, 2019**

KERNAN & LAMBERT
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A Professional Corporation
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**ASCENSION PARISH COURT
Probation Fee Fund**

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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, 2019 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 11, 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.



Kernan and Lambert, CPAs AP/C

August 7, 2019

**ASCENSION PARISH COURT
Probation Fee Fund**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019**

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, 2019.

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, 2019 and 2018 was as follows:

	<u>2019</u>	<u>2018</u>
Invested in capital assets, net of related debt	\$ 2,830	\$ 3,636
Unrestricted assets	<u>177,443</u>	<u>133,793</u>
Total Net Position	\$ 180,273	\$ 137,429
Prior period adjustment	<u>-</u>	<u>34,433</u>
Total Net Position, (2018 restated)	<u>\$ 180,273</u>	<u>\$ 171,862</u>

The following is a summary of other pertinent financial data:

Cash and cash equivalents	<u>\$ 177,443</u>	<u>\$ 168,226</u>
Probation fees	\$ 93,670	\$ 79,286
Interest earned	186	152
Expenses	<u>(84,639)</u>	<u>(32,394)</u>
Excess of Revenues over Expenses	<u>\$ 9,217</u>	<u>\$ 47,044</u>

Budgetary Highlights

Revenues for the year were above anticipated revenues by \$ 4,656. Actual expenditures were below budgeted expenditures by \$ 1,561.

See Accountants's Compilation Report

**ASCENSION PARISH COURT
Probation Fee Fund**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019**

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, 2019 and 2018, is as follows:

	<u>2019</u>	<u>2018</u>
Furniture and Fixtures	\$ 1,749	\$ 1,749
Equipment	5,621	5,621
Accumulated depreciation	<u>(4,540)</u>	<u>(3,734)</u>
Net Capital Assets	<u>\$ 2,830</u>	<u>\$ 3,636</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, 828 South Irma Blvd., Building 2, Gonzales Louisiana 70737.

ASCENSION PARISH COURT
Probation Fee Fund

Statement of Net Assets
Cash Basis

June 30, 2019

	<u>Statement A</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 177,443
Capital assets net of accumulated depreciation	<u>2,830</u>
Total Assets	<u>180,273</u>
<u>LIABILITIES</u>	
Liabilities	<u>-</u>
<u>NET POSITION</u>	
Invested in capital assets	2,830
Unrestricted fund balance	<u>177,443</u>
Total Net Position	<u>\$ 180,273</u>

See Accountants's Compilation Report

**ASCENSION PARISH COURT
Probation Fee Fund**

**Statement of Activities
Cash Basis**

For the Year Ended June 30, 2019

<u>Functions/ Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>	<u>Charges for Services</u>	<u>Statement B Net Revenues (Expenditures)</u>
Governmental Activities				Governmental Activities
Office Administration	\$ 34,639	\$ 93,670		\$ 59,031
Contribution to Parish Government- Court House Funds	<u>\$ 50,000</u>	<u>-</u>		<u>(50,000)</u>
Total Primary Government	<u>\$ 84,639</u>	<u>\$ 93,670</u>		\$ 9,031
				General Revenues
				Interest earnings
				<u>186</u>
				Change in Net Position
				9,217
				Net Position, beginning (as restated)
				<u>168,226</u>
				Net Position, ending
				<u>\$ 177,443</u>

See Accountant's Compilation Report

ASCENSION PARISH COURT
Probation Fee Fund

Balance Sheet- General Fund
Cash Basis

June 30, 2019

	<u>Statement C</u>
<u>ASSETS</u>	
Cash and cash equivalents	<u>\$ 177,443</u>
Total Assets	<u><u>177,443</u></u>
<u>LIABILITIES</u>	
Liabilities	<u>-</u>
<u>Fund Balance</u>	
Unrestricted fund balance	<u>177,443</u>
Total Liabilities and Fund Balance	<u><u>\$ 177,443</u></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, 2019

	<u>Statement D</u>
<u>FUND BALANCE, GENERAL FUND</u>	\$ 177,443
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>2,830</u>
<u>TOTAL NET POSITION</u>	<u>\$ 180,273</u>

See Accountants's Compilation Report

**ASCENSION PARISH COURT
Probation Fee Fund**

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

For the Year Ended June30, 2019

	<u>Statement E</u>
<u>REVENUES</u>	
Probation fees	\$ 93,670
Interest earned	<u>186</u>
Total Revenues	<u>93,856</u>
<u>EXPENSES</u>	
Contribution to Parish Government- Court House Funds	50,000
Contract labor	21,318
Conferences and seminars	7,959
Legal and professional	3,570
Office and misc	<u>1,792</u>
Total Expenses	<u>84,639</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	9,217
FUND BALANCE AT BEGINNING OF YEAR (as restated)	<u>168,226</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 177,443</u></u>

See Accountants's Compilation Report

**ASCENSION PARISH COURT
Probation Fee Fund**

**Budgetary Comparison Schedule
Cash Basis**

For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Probation fees	\$77,312	\$89,000	\$93,670	\$4,670
Interest earnings	100	200	186	(14)
Total Revenues	<u>77,412</u>	<u>89,200</u>	<u>93,856</u>	<u>4,656</u>
<u>EXPENDITURES</u>				
Contract labor	21,000	23,000	21,318	1,682
Conferences, seminars, and meetings	2,400	8,000	7,959	41
Court house expansion fund		50,000	50,000	0
Prof services	3,600	3,800	3,570	230
Office and other	1,200	1,400	1,792	(392)
Total Expenditures	<u>28,200</u>	<u>86,200</u>	<u>84,639</u>	<u>1,561</u>
Excess (deficit) of Revenues over Expenditures	<u>49,212</u>	<u>3,000</u>	<u>9,217</u>	<u>6,217</u>
Fund Balance, beginning(restated)	<u>168,226</u>	<u>168,226</u>	<u>168,226</u>	<u>0</u>
Fund Balance, ending	<u>\$217,438</u>	<u>\$171,226</u>	<u>\$177,443</u>	<u>\$6,217</u>

**ASCENSION PARISH COURT
Probation Fee Fund**

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

For the Year Ended June30, 2019

Governing Member Name: Erin Lanoux, Judge

<u>Purpose</u>	<u>Amount</u>
Travel and Continuing Education	\$ 881

See Accountants's Compilation Report

**ASCENSION PARISH COURT
Probation Fee Fund**

**Schedule of Current and Prior Year Findings
June 30, 2019**

Current Year Findings:

Compilation

There were no findings for the year ended June 30, 2019

Management Letter

None Issued

Prior Year Findings:

Compilation

There were no findings for the year ended June 30, 2018

Management Letter

None Issued

See Accountants's Compilation Report