
ASCENSION PARISH CONSTABLE 3RD JUSTICE
COURT

FINANCIAL STATEMENTS

DECEMBER 31, 2017

TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT ACCOUNTANTS' COMPILATION REPORT</u>	1
<u>FINANCIAL STATEMENTS</u>	
Statement of Assets, Liabilities, and Fund Balance- Cash Basis	2
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance- Cash Basis	3
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Compensation, Benefits & Other Payments to Agency Head	4



To the Honorable Ascension Parish Constable 3rd Justice Court

Management is responsible for the accompanying financial statements of the Ascension Parish Constable 3rd Justice Court, which comprise the statement of assets, liabilities, and fund balance- cash basis as of December 31, 2017, and the related statement of cash receipts, cash disbursements, and changes in fund balance- 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. Accordingly, 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 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, equity revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Supplementary Information

The accompanying 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 and opinion or provide any assurance on such information.

Diez, Dupuy & Ruiz

Gonzales, Louisiana
May 23, 2018

ASCENSION PARISH CONSTABLE 3RD JUSTICE COURT
ST. AMANT, LOUISIANA

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE- CASH BASIS
DECEMBER 31, 2017

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

See independent accountants' compilation report.

ASCENSION PARISH CONSTABLE 3RD JUSTICE COURT
ST. AMANT, LOUISIANA

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
BALANCE- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Garnishment Fund
<u>CASH RECEIPTS</u>		
Garnishments collected	\$ -	\$ 44,957
State and parish salary	15,292	-
Fees	84,729	-
Other	-	-
Total Cash Receipts	100,021	44,957
<u>CASH DISBURSMENTS</u>		
Operating expenditures	74,128	-
Materials and supplies	4,637	-
Travel and other charges	1,560	-
Cost of equipment purchased	7,734	-
Garnishments paid to others	-	27,156
Total Cash Disbursments	88,059	27,156
Available for salaries	11,962	17,801
Salaries and related benefits:		
Amount retained by Constable	11,962	17,801
Total Salaries Paid	11,962	17,801
CHANGE IN FUND BALANCE	-	-
Fund balance at beginning of year	-	-
Fund balance at end of year	\$ -	\$ -

See independent accountants' compilation report.

ASCENSION PARISH CONSTABLE 3RD JUSTICE COURT
ST. AMANT, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS & OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
DECEMBER 31, 2017

Agency Head Name/Title: James LeBlanc

Purpose	<u>Amount</u>
Salary	\$ 15,292
Cell phone	5,267
Travel	1,560
	<u>\$ 22,119</u>

See independent accountants' compilation report.