

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

**Compiled Financial Statements
Cash Basis**

**For the Year Ended
June 30, 2018**

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

**ASCENSION PARISH COURT
Probation Fee Fund**

TABLE OF CONTENTS

As of and for the Year Ended June 30, 2018

| | <u>Statement</u> | <u>Page</u> |
|--|------------------|-------------|
| Accountant's Compilation Report | | 2 |
| Government Wide Financial Statement (Cash Basis) | | |
| Statement of Net Assets | A | 3 |
| Fund Financial Statements (Cash Basis) | | |
| Balance Sheet- General Fund | B | 4 |
| Reconciliation of the General Fund Balance Sheet to the Statement of Net Assets | C | 5 |
| Statement of Revenues, Expenses, and Changes in Fund Balances- General Fund | D | 6 |
| Supplemental Schedules | | |
| Schedule of Compensation, Benefits and Other Payments to the Governing Member | | 7 |

Kernan & Lambert CPAs

Certified Public Accountants

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Baton Rouge, LA 70809-1955
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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 and the Balance Sheet- General Fund as of June 30, 2018, 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.

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 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.

Supplementary Information

The supplementary information contained in the schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. This 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 form of assurance on such supplementary information.

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


Kernan and Lambert A P/C
Certified Public Accountants

December 03, 2018

**ASCENSION PARISH COURT
Probation Fee Fund**

**Statement of Net Assets
Cash Basis**

June 30, 2018

| | <u>Statement A</u> |
|--|--------------------------|
| <u>ASSETS</u> | |
| Cash and cash equivalents | \$ 168,226 |
| Capital assets net of accumulated depreciation | <u>3,636</u> |
| Total Assets | <u>171,862</u> |
| <u>LIABILITIES</u> | |
| Due to Ascension Parish Govt.(Judicial Expense Fund) | <u>34,433</u> |
| <u>NET POSITION</u> | |
| Invested in capital assets | 3,636 |
| Unrestricted fund balance | <u>133,793</u> |
| Total Net Position | <u>\$ 137,429</u> |

See Accountants's Compilation Report

ASCENSION PARISH COURT
Probation Fee Fund

Balance Sheet- General Fund
Cash Basis

June 30, 2018

| | <u>Statement B</u> |
|---|--------------------------|
| <u>ASSETS</u> | |
| Cash and cash equivalents | <u>\$ 168,226</u> |
| Total Assets | <u>168,226</u> |
| <u>LIABILITIES</u> | |
| Due to Ascension Parish Govt. (Judicial Expense Fund) | <u>34,433</u> |
| <u>Fund Balance</u> | |
| Unrestricted fund balance | <u>133,793</u> |
| Total Liabilities and Fund Balance | <u>\$ 168,226</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, 2018

| | <u>Statement C</u> |
|--|--------------------------|
| <u>FUND BALANCE, GENERAL FUND</u> | \$ 133,793 |
| 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>3,636</u> |
| <u>TOTAL NET POSITION</u> | <u><u>\$ 137,429</u></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, 2018

| | <u>Statement D</u> |
|---|--------------------------|
| REVENUES | |
| Probation fees | \$ 79,286 |
| Interest earned | <u>152</u> |
| Total Revenues | <u>79,438</u> |
| EXPENSES | |
| Contract labor | 20,672 |
| Conferences and seminars | 7,988 |
| Legal and professional | 3,060 |
| Office and misc | <u>674</u> |
| Total Expenses | <u>32,394</u> |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENSES | 47,044 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>86,749</u> |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 133,793</u></u> |

See Accountants's Compilation Report

**ASCENSION PARISH COURT
Probation Fee Fund**

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

For the Year Ended June30, 2018

Governing Member Name: Marilyn Lambert, Judge

| <u>Purpose</u> | <u>Amount</u> |
|---------------------|---------------|
| Travel and Per Diem | \$ 1,229 |

See Accountants's Compilation Report