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**ASCENSION PARISH JUSTICE OF THE PEACE 2<sup>ND</sup>**  
**JUSTICE COURT**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

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To the Honorable Ascension Parish Justice of the Peace 2<sup>nd</sup> Justice Court  
Prairieville, Louisiana

Management is responsible for the accompanying financial statements of the Ascension Parish Justice of the Peace 2<sup>nd</sup> Justice Court, which comprise the statement of assets, liabilities, and fund balance- cash basis as of December 31, 2022, 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. 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 not adopted the provisions of Governmental Auditing Standards Board Statement No. 34 for the year ended December 31, 2022. The effects of this departures have not been determined.

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 Justice of the Peace's assets, liabilities, fund balances, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The 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 an opinion, a conclusion, nor provide any assurance on such information.

*Diez, Dupuy & Ruiz*  
Gonzales, Louisiana  
February 10, 2023

**ASCENSION PARISH JUSTICE OF THE PEACE 2ND JUSTICE COURT**  
**PRAIRIEVILLE, LOUISIANA**

**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE- CASH BASIS**  
**DECEMBER 31, 2022**

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

See independent accountants' compilation report.

**ASCENSION PARISH JUSTICE OF THE PEACE 2ND JUSTICE COURT**  
**PRAIRIEVILLE, LOUISIANA**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND**  
**BALANCE- CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>General Fund</b>
<b><u>CASH RECEIPTS</u></b>	
State and parish salary	\$ 10,432
Fees	276,605
Total Cash Receipts	287,037
<b><u>CASH DISBURSEMENTS</u></b>	
Fees paid to Constable	133,901
Operating expenditures (rent, telephone and utilities)	50,908
Materials and supplies	13,544
Travel and other charges	8,051
General and administrative expenditures:	
Advertising	852
Bank service charges	212
Continuing education	150
Donation	1,940
Dues and subscriptions	330
Insurance	1,021
Meals	1,432
Repairs and maintenance	1,125
Total Cash Disbursements	213,467
Available for salaries	73,570
Salaries and related benefits:	
Amount retained by Justice of the Peace	36,979
Amount paid to employees	36,591
Total Salaries Paid	73,570
<b><u>CHANGE IN FUND BALANCES</u></b>	-
Fund balance at beginning of year	-
Fund balance at end of year	\$ -

See independent accountants' compilation report.

**ASCENSION PARISH JUSTICE OF THE PEACE 2ND JUSTICE COURT**  
**PRAIRIEVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**DECEMBER 31, 2022**

Agency Head Name/Title: Christie Mayeux

<b>Purpose</b>	<b><u>Amount</u></b>
Salary	\$ 47,411
Cell phone	4,352
Meals	1,432
Travel	4,480
	<b><u>\$ 57,676</u></b>