
ASCENSION PARISH JUSTICE OF THE PEACE 2ND
JUSTICE COURT

FINANCIAL STATEMENTS

DECEMBER 31, 2021

TABLE OF CONTENTS

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



To the Honorable Ascension Parish Justice of the Peace 2nd Justice Court
Prairieville, Louisiana

Management is responsible for the accompanying financial statements of the Ascension Parish Justice of the Peace 2nd Justice Court, which comprise the statement of assets, liabilities, and fund balances- cash basis as of December 31, 2021, 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. 24 for the year ended December 31, 2021. 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
June 20, 2022

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

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE- CASH BASIS
DECEMBER 31, 2021

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

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
BALANCES- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund
<u>CASH RECEIPTS</u>	
State and parish salary	\$ 12,451
Fees	215,257
Total Cash Receipts	227,708
<u>CASH DISBURSEMENTS</u>	
Fees paid to Constable	105,282
Operating expenditures (rent, telephone and utilities)	20,540
Materials and supplies	6,805
Travel and other charges	7,003
General and administrative expenditures:	
Advertising	1,236
Bank service charges	87
Continuing education	65
Donation	100
Dues and subscriptions	30
Insurance	1,257
Meals	1,530
Miscellaneous	149
Total Cash Disbursements	144,084
Available for salaries	83,624
Salaries and related benefits:	
Amount retained by Justice of the Peace	53,362
Amount paid to employees	30,262
Total Salaries Paid	83,624
CHANGE IN FUND BALANCES	-
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, 2021

Agency Head Name/Title: Christie Mayeux

Purpose	<u>Amount</u>
Salary	\$ 65,813
Cell phone	3,271
Meals	1,530
Travel	7,003
	<u>\$ 77,617</u>