

---

**ASCENSION PARISH CONSTABLE 3<sup>RD</sup> JUSTICE**  
**COURT**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2016**

---

## TABLE OF CONTENTS

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



To the Honorable Ascension Parish Constable 3<sup>rd</sup> Justice Court

Management is responsible for the accompanying financial statements of the Ascension Parish Constable 3<sup>rd</sup> Justice Court, which comprise the statement of assets, liabilities, and fund balance- cash basis as of December 31, 2016, 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 only 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 supplementary information.

*Diez, Dupuy & Ruiz*

Gonzales, Louisiana

June 28, 2017

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

**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE- CASH BASIS**  
**DECEMBER 31, 2016**

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

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, 2016**

<b><u>CASH RECEIPTS</u></b>	<b><u>General Fund</u></b>	<b><u>Garnishment Fund</u></b>
Garnishments collected	\$ -	\$ 421,485
State and parish salary	15,562	-
Fees	84,242	-
Other	-	-
Total Cash Receipts	99,804	421,485
 <b><u>CASH DISBURSMENTS</u></b>		
Operating expenditures	75,422	-
Materials and supplies	6,498	-
Travel and other charges	940	-
Cost of equipment purchased	3,710	-
Garnishments paid to others	-	396,196
Total Cash Disbursments	86,570	396,196
Available for salaries	13,234	25,289
Salaries and related benefits:		
Amount retained by Constable	13,234	25,289
Total Salaries Paid	13,234	25,289
 <b><u>CHANGE IN FUND BALANCE</u></b>	-	-
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, 2016**

Agency Head Name/Title: James LeBlanc

<b>Purpose</b>	<b><u>Amount</u></b>
Salary	\$ 15,562
Cell phone	4,636
Travel	940
	<b><u>\$ 21,138</u></b>

See independent accountants' compilation report.