

**Twenty-Fifth Judicial District Court
Districts A and B
Financial Statements
For the Year Ended
December 31, 2023**

Estess CPAs, LLC
John M. Estess, CPA
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P. O. Box 655
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**Twenty-Fifth Judicial District Court
Districts A and B**

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ACCOUNTANT'S COMPILATION REPORT

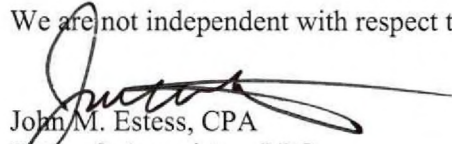
Chief Judge Michael D Clement
Twenty-Fifth Judicial District Court
Divisions A and B
P. O. Box 7134
Belle Chasse, LA 70037

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twenty-Fifth judicial District Court - Divisions A and B (a governmental entity), as of and for the year ended December 31, 2023, which collectively comprise the Company's basis financial statements as listed in the table of contents, 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.

Management has omitted substantially all of the disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial statement reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying schedule of compensation, benefits, and other payments to the agency head and the Justice System Funding Schedule – Receiving Entity are presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Twenty-Fifth judicial District Court - Divisions A and B.


John M. Estess, CPA
Estess & Associates, LLC
Belle Chasse, LA
June 25, 2024

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Twenty-Fifth Judicial District Court
Districts A and B
 Balance Sheet
 December 31, 2023

ASSETS

Current Assets	
Checking/Savings	
JDC BOND Account	79,643.03
JDC Expense Fund Account	83,806.27
JDC Div B DWI/FINS/Prob	28,741.88
Total Checking/Savings	192,191.18
Other Current Assets	
Grants Receivable	-
Other Receivables	-
Fines and Fees Receivable	14,569.90
Total Other Current Assets	14,569.90
Total Current Assets	206,761.08
Fixed Assets	
Capital Assets net of Depreciation	739.10
Total Fixed Assets	739.10
TOTAL ASSETS	\$ 207,500.18

LIABILITIES & FUND BALANCES

Liabilities	
Accounts Payable	519.00
Investment in Fixed Assets	739.10
Total Liabilities	1,258.10
Unrestricted Fund Balances	
Bond Fund Balance	81,273.03
Judicial Expense Fund Balance	93,014.77
DWI/FINS/PROB Fund Balance	31,954.28
Total Unrestricted Fund Balance	206,242.08
TOTAL LIABILITIES & FUND BALANCE	\$ 207,500.18

Twenty-Fifth Judicial District Court
Districts A and B
Statement of Revenues, Expenditures & Changes in Fund Balance
For the Year Ended December 31, 2023

		<u>TOTAL</u>
Revenues and Expenditures		
Revenues		
Interest Income	\$	19.43
Grants Received		29,739.42
Funds and Fees Received		97,176.33
Total Revenues		<u>126,935.18</u>
Expenditures		
Bank Fees		1,045.90
Cell Phone Expense		3,363.89
Contract Services		27,129.96
Dues & Subscriptions		872.57
Insurance		6,540.54
Meals		107.81
Mileage Reimbursement		-
Office Expense		50,990.82
Operating Supplies		215.24
Other Expenses - Drug Testing		125.00
Payroll Expense		-
Payroll Taxes		-
Pension Expense		-
Probation Supplies		-
Professional Services		5,136.00
Repair & Maintenance		-
Seminar		3,467.92
Tech Fees		24,893.37
Travel and Lodging		742.22
Grants Issued		-
Capital Outlay		-
Total Expenditures		<u>124,631.24</u>
Net Revenues over(under) Expenditures	\$	<u>2,303.94</u>
Changes in Fund Balance		
Fund Balance - December 31, 2022		203,938.14
Net Revenues over(under) Expenditures		2,303.94
Fund Balance - December 31, 2023	\$	<u>206,242.08</u>

25th Judicial District Court - Div A & B
Entity #10186JX
Schedule of Compensation, Benefits and Other Payments to Agency Head
December 31, 2023

Agency Head Name: Judge Kevin Conner and Judge Michael Clement

<u>Purpose</u>	<u>Amount</u>
Salary	0
Benefits - Insurance	0
Benefits - Retirement	0
Car Allowance	0
Vehicle Provided by Government Entity	0
Per Diem	0
Subscriptions Reimbursement	157
Supplies Reimbursement	144
Travel	0
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
	<hr/>
Total	301

Notes:

There were no salaries paid to agency heads during 2023

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	25th Judicial District Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	10186 JX
Date that reporting period ended (mm/dd/yyyy)	Sunday, December 31, 2023

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation

First Six Month Period Ended 06/30/23	Second Six Month Period Ended 12/31/23
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Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

<i>Plaquemines Parish Sheriff's Office</i>	47,963	41,663
<i>Plaquemines Parish Clerk of Court's Office</i>	4,740	5,790
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Subtotal Receipts	52,703	47,453

Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)

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Collection Types to be used in the "Receipts From:" section above		
Civil Fees	4,740.00	5,790.00
Bond Fees	14,606.13	8,780.76
Asset Forfeiture/Sale		
Pre-Trial Diversion Program Fees		
Criminal Court Costs/Fees		
Criminal Fines - Contempt	27,225.00	26,760.00
Criminal Fines - Other		
Restitution		
Probation/Parole/Supervision Fees	6,131.60	6,122.00
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)		
Interest Earnings on Collected Balances		
Other (do not include collections that fit into more specific categories above)		

52,702.73	47,452.76
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