Twenty-Fifth Judicial District Court Districts A and B Financial Statements For the Year Ended December 31, 2021

> Estess & Associates, LLC John M. Estess, CPA 7822 Hwy 23 P. O. Box 655 Belle Chasse, LA 70037

## Twenty-Fifth Judicial District Court Districts A and B

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### ACCOUNTANT'S COMPILATION REPORT

Chief Judge Michael B. Clement Twenty-Fifth Judicial District Court Divisions A and B P. O. Box 7126 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, 2021, 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 22, 2022

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#### Twenty-Fifth Judicial District Court Districts A and B Balance Sheet December 31, 2021

ASSETS		
Current Assets		
Checking/Savings		79,238.06
JDC BOND Account		79,660.06
JDC Expense Fund Account		10,908.66
JDC Div B DWI/FINS/Prob		
Total Checking/Savings		169,806.78
Other Current Assets		
Grants Receivable		-
Other Receivables		-
Fines and Fees Receivable		11,782.24
Total Other Current Assets		11,782.24
Total Current Assets		181,589.02
Fixed Assets		
Capital Assets net of Depreciation		3,858.10
Total Fixed Assets		3,858.10
TOTAL ASSETS		185,447.12
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable		-
Investment in Fixed Assets		3,858.10
Total Liabilities		3,858.10
Unrestricted Fund Balances		
Bond Fund Balance		83,725.30
Judicial Expense Fund Balance		•
		86,905.06
•		86,905.06 10,958.66
DWI/FINS/PROB Fund Balance	<u></u>	•
•	\$	10,958.66

### Twenty-Fifth Judicial District Court Districts A and B Statement of Revenues, Expenditures & Changes in Fund Balance For the Year Ended December 31, 2021

		TOTAL
Povenues and Expanditures		
Revenues and Expenditures Revenues		
Interest income	\$	17.68
Grants Received	Ψ	36,277.00
Funds and Fees Received		83,548.40
Total Revenues		119,843.08
Total Nevendes		113,040.00
Expenditures		
Bank Fees		1,045.23
Cell Phone Expense		3,443.53
Contract Services		33,126.24
Dues & Subscriptions		5,102.00
Insurance		6,540.54
Meals		-
Mileage Reimbursement		102.08
Office Expense		44,275.94
Operating Supplies		838.74
Other Expenses - Drug Testing		-
Professional Services		4,800.00
Repair & Maintenance		-
Seminar		100.00
Tech Fees		21,513.37
Travel and Lodging		-
Grants Issued		-
Capital Outlay		-
Total Expenditures		120,887.67
Net Revenues over(under) Expenditures	\$	(1,044.59)
Changes in Fund Balance		
Fund Balance - December 31, 2020		182,633.61
Net Revenues over(under) Expenditures		(1,044.59)
Fund Balance - December 31, 2021	\$	181,589.02

25th Judicial District Court - Div A & B Entity #10186JX Schedule of Compensation, Benefits and Other Payments to Agency Head December 31, 2021

Agency Head Name:

Judge Kevin Conner and Judge Michael Clement

Purpose	Amount
Salary	0
Benefits - Insurance	0
Benefits - Retirement	0
Car Allowance	0
Vehicle Provided by Government Entity	0
Per Diem	0
Reimbursements	0
Travel	0
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
Total	0
Notes:	

There were no salaries paid to agency heads during 2021

## 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
<b>LLA Entity ID #</b> (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)	Friday, December 31, 2021

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.

	First Six	Second Six
	Month Period	Month Period
Cash Basis Presentation	Ended 06/30/21	Ended 12/31/21

**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.*)

Plaquemines Parish Sheriff's Office	37,128	33,675
Plaquemines Parish Clerk of Court's Office	4,058	3,788
	-	-
		-
	-	-
	-	-
		-
	-	-
Subtotal Receipts	41,186	37,462

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

-	-

Collection Types to be used in the "Receipts From:" section above		
Civil Fees	4,057.50	3,787.50
Bond Fees	11,708.00	13,401.63
Asset Forfeiture/Sale		
Pre-Trial Diversion Program Fees		
Criminal Court Costs/Fees		
Criminal Fines - Contempt	18,255.00	15,675.00
Criminal Fines - Other		
Restitution		
Probation/Parole/Supervision Fees	7,165.08	4,598.00
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)		
	41,185.58	37,462.13