

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

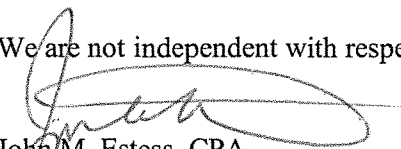
Chief Judge Michael B. Clement
Twenty-Fifth Judicial District Court
Divisions A and B
P. O. Box 7126
Belle Chasse, LA 70037

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	
JDC BOND Account	79,238.06
JDC Expense Fund Account	79,660.06
JDC Div B DWI/FINS/Prob	10,908.66
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
DWI/FINS/PROB Fund Balance	10,958.66
Total Unrestricted Fund Balance	181,589.02
TOTAL LIABILITIES & FUND BALANCE	\$ 185,447.12

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

	<u>TOTAL</u>
Revenues and Expenditures	
Revenues	
Interest Income	\$ 17.68
Grants Received	36,277.00
Funds and Fees Received	83,548.40
Total Revenues	<u>119,843.08</u>
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	<u>120,887.67</u>
Net Revenues over(under) Expenditures	<u><u>\$ (1,044.59)</u></u>
Changes in Fund Balance	
Fund Balance - December 31, 2020	182,633.61
Net Revenues over(under) Expenditures	<u>(1,044.59)</u>
Fund Balance - December 31, 2021	<u><u>\$ 181,589.02</u></u>

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

<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
Reimbursements	0
Travel	0
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
	<hr/>
Total	0

Notes:

There were no salaries paid to agency heads during 2021

