

Plaquemines Parish Courthouse District
Financial Statements
For the Year Ended
December 31, 2023

Estess CPAs, LLC
John M. Estess, CPA
7822 Highway 23
P. O. Box 655
Belle Chasse, LA 70037

Plaquemines Parish Courthouse District

Table of Contents

	Page
Accountant's Compilation Report	1
Basic Financial Statements	
Balance Sheet, All Governmental Funds	2
Statement of Revenues Expenditures and Changes in Fund Balance - All Governmental Funds	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head	4



ACCOUNTANT'S COMPILATION REPORT

Plaquemines Parish Courthouse District
State of Louisiana
Parish of Plaquemines


Accountant's Compilation Report

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 Plaquemines Parish Courthouse District (a governmental entity), as of and for the year ended December 31, 2023, which collectively comprise the District'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 all required supplementary information 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 is presented for the 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.

I am not independent with respect to the Plaquemines Parish Courthouse District.


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

Plaquemines Parish Courthouse District
State of Louisiana
Parish of Plaquemines
BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
AND ACCOUNT GROUPS
For the Year Ended December 31, 2023

ASSETS

	<u>GOVERNMENT</u> <u>FUND</u>	<u>ACCOUNT</u> <u>GROUPS</u>	<u>GENERAL</u>	<u>TOTAL</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
ASSETS	<u>GENERAL</u> <u>FUND</u>	<u>FIXED</u> <u>ASSETS</u>		
Cash and cash equivalents	\$ 75,147.19	\$ -	\$ -	\$ 75,147.19
Building construction costs	\$ -	\$ 248,667.34	\$ -	\$ 248,667.34
Accrued interest	\$ -	\$ -	\$ -	\$ -
 Total Assets	 \$ 75,147.19	 \$ 248,667.34	 \$ -	 \$ 323,814.53

LIABILITIES AND FUND EQUITY

LIABILITIES

Payables:

Accounts Payable	\$ -	\$ -	\$ -	\$ -
Cooperative Endeavor Agreement - District Attorney of the 25th Judicial District	\$ 95,000.00	\$ -	\$ -	\$ 95,000.00
Cooperative Endeavor Agreement - Plaquemines Parish Sheriff's Office	\$ 95,000.00	\$ -	\$ -	\$ 95,000.00
Deferred revenues - Grant from the Plaquemines Parish Government	\$ 73,045.85	\$ -	\$ -	\$ 73,045.85
 Total Liabilities	 \$ 263,045.85	 \$ -	 \$ -	 \$ 263,045.85

FUND EQUITY

Investments in general fixed assets	\$ -	\$ 248,667.34	\$ -	\$ 248,667.34
Fund deficit	\$ (187,898.66)	\$ -	\$ -	\$ (187,898.66)
 Total Fund Equity	 \$ (187,898.66)	 \$ 248,667.34	 \$ -	 \$ 60,768.68
 Total Liabilities and Fund Equity	 \$ 75,147.19	 \$ 248,667.34	 \$ -	 \$ 323,814.53

See Accountant's Report

Plaquemines Parish Courthouse District
State of Louisiana
Parish of Plaquemines
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2023

	GENERAL FUND	(MEMORANDUM ONLY)
<u>REVENUES</u>		
Interest Income	\$ 7.54	\$ 7.54
<u>EXPENDITURES</u>		
Capital Outlay	\$ -	\$ -
Advertising and Public Notices	-	-
Office Expenditures	-	-
Outside Services	-	-
Postage & Shipping	-	-
Professional fees	500.00	500.00
<u>TOTAL EXPENDITURES</u>	<u>500.00</u>	<u>500.00</u>
Excess of Revenues over Expenditures	<u>\$ (492.46)</u>	<u>\$ (492.46)</u>
<u>FUND BALANCE (DEFICIT) - December 31, 2022</u>	<u>\$ (187,406.20)</u>	<u>\$ (187,406.20)</u>
<u>FUND BALANCE (DEFICIT) - December 31, 2023</u>	<u>\$ (187,898.66)</u>	<u>\$ (187,898.66)</u>

See Accountant's Report

Plaquemines Parish Courthouse
 Entity #6233
 Schedule of Compensation, Benefits and Other Payments to Agency Head
 December 31, 2023

Agency Head Name: Hon. Kim Turlich-Vaughan, Assessor

Purpose	From Plaq. Courthouse Dist.	From Clerk of Court's Office
Salary	0	151,349
Car Allowance	0	20,213
Benefits - Insurance	0	12,067
Benefits - Retirement	0	45,612
Benefits - Deferred Compensation	0	14,250
Election Expense Allowance	0	0
Training	0	0
Other Reimbursements	0	0
Total	\$0.00	\$243,491