

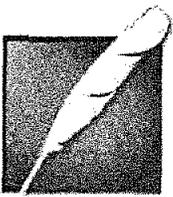
**Twenty-Fifth Judicial District Court
Districts A and B
Financial Statements
For the Year Ended
December 31, 2018**

Estess & Associates, LLC
John M. Estess, CPA
8451 Highway 23, Suite 1
P. O. Box 655
Belle Chasse, LA 70037

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

Table of Contents

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



ACCOUNTANT'S COMPILATION REPORT

Chief Judge Kevin D. Conner
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, 2018, 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 is 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 18, 2019

Page 1

Twenty-Fifth Judicial District Court
Districts A and B
Balance Sheet
December 31, 2018

ASSETS

Current Assets	
Checking/Savings	
JDC BOND Account	92,067.63
JDC Expense Fund Account	154,073.97
JDC Div B DWI/FINS/Prob	36,514.77
Total Checking/Savings	282,656.37
Other Current Assets	
Grants Receivable	893.07
Other Receivables	515.00
Fines and Fees Receivable	17,816.06
Total Other Current Assets	19,224.13
Total Current Assets	301,880.50
Fixed Assets	
Capital Assets net of Depreciation	9,143.62
Total Fixed Assets	9,143.62
TOTAL ASSETS	\$ 311,024.12

LIABILITIES & FUND BALANCES

Liabilities	
Current Liabilities	
Investment in Fixed Assets	9,143.62
Total Liabilities	9,143.62
 Unrestricted Fund Balances	
Bond Fund Balance	102,276.13
Judicial Expense Fund Balance	158,203.97
DWI/FINS/PROB Fund Balance	41,400.40
Total Unrestricted Fund Balance	301,880.50
TOTAL LIABILITIES & FUND BALANCE	\$ 311,024.12

Twenty-Fifth Judicial District Court
Districts A and B
Statement of Revenues, Expenditures & Changes in Fund Balance
For the Year Ended December 31, 2018

	TOTAL
Revenues and Expenditures	
Revenues	
Interest Income	\$ 157.71
Grants Received	81,353.07
Funds and Fees Received	102,059.27
Total Revenues	183,570.05
 Expenditures	
Bank Fees	1,066.04
Cell Phone Expense	5,134.35
Contract Services	36,201.30
Dues & Subscriptions	4,248.00
Insurance	5,232.02
Meals	210.00
Mileage Reimbursement	185.74
Office Expense	49,024.16
Operating Supplies	7,242.71
Other Expenses - Drug Testing	3,852.00
Payroll Expense	2,317.50
Payroll Taxes	33.60
Pension Expense	289.68
Probation Supplies	159.98
Professional Services	5,383.50
Repair & Maintenance	758.70
Seminar	429.00
Tech Fees	92,757.76
Travel and Lodging	388.00
Grants Issued	1,300.00
Capital Outlay	3,176.94
Total Expenditures	219,390.98
 Net Revenues over(under) Expenditures	 \$ (35,820.93)
 Changes in Fund Balance	
Fund Balance - December 31, 2017	337,701.43
Net Revenues over(under) Expenditures	(35,820.93)
Fund Balance - December 31, 2018	\$ 301,880.50

25th Judicial District Court - Div A & B
Entity #10186JX
Schedule of Compensation, Benefits and Other Payments to Agency Head
December 31, 2018

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 or expenses paid to agency heads during 2018