

12/31

December 31, 2017
Plaquemines Parish Courthouse District 2
P O Box 40
Belle Chasse, LA 70037

ESTESS & ASSOCIATES, LLC

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To the Directors
Plaquemines Parish Courthouse District 2
Belle Chasse, LA

Accountant's Compilation Report

Management is responsible for the accompanying financial statements of Plaquemines Parish Courthouse District 2, a non-profit entity, which comprise the statement of assets, liabilities, and net assets-tax basis as of 12/31/2017, and the related statements of revenues and expenses-tax basis for the period then ended, in accordance with the tax basis of accounting. 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.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statement prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organizations' assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Plaquemines Parish Courthouse District 2.

Estess & Associates, LLC
Small Business Services

May 23, 2018

Plaquemines Parish Courthouse District 2
Statement of Assets, Liabilities, and Fund Balance - Income Tax Basis
December 31, 2017

Assets		
Current Assets		
Cash in Bank - Grant Account	\$ 78,146.87	
Total Current Assets		78,146.87
Fixed Assets		
Buildings Constr Costs	248,667.34	
Total Fixed Assets		248,667.34
Total Assets		\$ 326,814.21
Liabilities		
Current Liabilities		
Accounts Payable	\$ 400.00	
Total Current Liabilities		400.00
Long Term Liabilities		
Coop End Agree - DA	95,000.00	
Coop End Agree - Sheriff	95,000.00	
Coop End Agree - PPG	73,045.85	
Total Long Term Liabilities		263,045.85
Total Liabilities		263,445.85
Fund Balance		
Investments in Fixed Assets	248,667.34	
Fund Balance	(184,906.76)	
Current Year Fund Balance	(392.22)	
Total Fund Balance		63,368.36
Total Liabilities and Fund Balance		\$ 326,814.21

See Accountant's Report

Estess CPAs

**Plaquemines Parish Courthouse District 2
Statement of Revenue and Expenditures - Income Tax Basis
For The One Year Ended December 31, 2017**

	\$ Amount
Expenditures	
Legal & Accounting	400.00
Total Expenditures	<u>400.00</u>
Operating Income	<u>(400.00)</u>
Other Income	
Interest Income	7.78
Total Other Income	<u>7.78</u>
Net Income	<u><u>(392.22)</u></u>

See Accountant's Report

Estess CPAs

Plaquemines Parish Courthouse
 Entity #6233
 Schedule of Compensation, Benefits and Other Payments to Agency Head
 December 31, 2017

Agency Head Name: Hon. Belinda Hazel, Assessor

Purpose	From Plaq. Courthouse Dist.	From Assessors Office
Salary	0	144,976
Benefits - Insurance	0	17,513
Benefits - Retirement	0	26,096
Benefits - Deferred Compensation	0	12,000
Benefits - Medicare	0	2,276
Conference Travel	0	2,002
Other Reimbursements	0	330
Total	\$0.00	\$205,193.00