

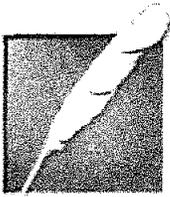
**Plaquemines Parish Courthouse District**  
Financial Statements  
For the Year Ended  
December 31, 2018

Estess & Associates, LLC  
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Belle Chasse, LA 70037

## Plaquemines Parish Courthouse District

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**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, 2018, 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 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 & Associates, LLC  
Belle Chasse, LA  
June 18, 2019

**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, 2018

ASSETS

	<u>GOVERNMENT</u> <u>FUND</u>	<u>ACCOUNT</u> <u>GROUPS</u>	<u>TOTAL</u>
ASSETS	<u>GENERAL</u> <u>FUND</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>(MEMORANDUM</u> <u>ONLY)</u>
Cash and cash equivalents	\$ 77,362.79	\$ -	\$ 77,362.79
Building construction costs	\$ -	\$ 248,667.34	\$ 248,667.34
Accrued interest	\$ -	\$ -	\$ -
 Total Assets	 \$ 77,362.79	 \$ 248,667.34	 \$ 326,030.13

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	\$ (185,683.06)	\$ -	\$ (185,683.06)
 Total Fund Equity	 \$ (185,683.06)	 \$ 248,667.34	 \$ 62,984.28
 Total Liabilities and Fund Equity	 \$ 77,362.79	 \$ 248,667.34	 \$ 326,030.13

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, 2018

	<u>GENERAL FUND</u>	<u>(MEMORANDUM ONLY)</u>
<u>REVENUES</u>		
Interest Income	\$ 15.92	\$ 15.92
<u>EXPENDITURES</u>		
Capital Outlay	\$ -	\$ -
Advertising and Public Notices	-	-
Office Expenditures	-	-
Outside Services	-	-
Postage & Shipping	-	-
Professional fees	400.00	400.00
<u>TOTAL EXPENDITURES</u>	<u>400.00</u>	<u>400.00</u>
Excess of Revenues over Expenditures	<u>\$ (384.08)</u>	<u>\$ (384.08)</u>
<u>FUND BALANCE (DEFICIT) - December 31, 2017</u>	<u>\$ (185,298.98)</u>	<u>\$ (185,298.98)</u>
<u>FUND BALANCE (DEFICIT) - December 31, 2018</u>	<u>\$ (185,683.06)</u>	<u>\$ (185,683.06)</u>

See Accountant's Report

Plaquemines Parish Courthouse  
 Entity #6233  
 Schedule of Compensation, Benefits and Other Payments to Agency Head  
 December 31, 2018

Agency Head Name: Hon. Belinda Hazel, Assessor

Purpose	From Plaq. Courthouse Dist.	From Assessors Office
Salary	0	147,724
Benefits - Insurance	0	18,280
Benefits - Retirement	0	23,637
Benefits - Deferred Compensation	0	9,498
Benefits - Medicare	0	2,280
Conference Travel	0	0
Other Reimbursements	0	0
Total	\$0.00	\$201,419