

Plaquemines Parish Courthouse District
Financial Statements
For the Year Ended
December 31, 2025

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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, 2025, 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 10, 2026

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, 2025

ASSETS

	GOVERNMENT <u>FUND</u>		ACCOUNT <u>GROUPS</u> GENERAL FIXED <u>ASSETS</u>	TOTAL (MEMORANDUM ONLY)
ASSETS	GENERAL <u>FUND</u>			
Cash and cash equivalents	\$ 74,710.90	\$	-	\$ 74,710.90
Building construction costs	\$ -	\$	248,667.34	\$ 248,667.34
Accrued interest	\$ -	\$	-	\$ -
 Total Assets	 \$ 74,710.90	 \$	 248,667.34	 \$ 323,378.24

LIABILITIES AND FUND EQUITY

LIABILITIES

Payables:

Accounts Payable	\$ 700.00	\$	-	\$ 700.00
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	 \$ 263,745.85	 \$	 -	 \$ 263,745.85

FUND EQUITY

Investments in general fixed assets	\$ -	\$	248,667.34	\$ 248,667.34
Fund deficit	\$ (189,034.95)	\$	-	\$ (189,034.95)
 Total Fund Equity	 \$ (189,034.95)	 \$	 248,667.34	 \$ 59,632.39
 Total Liabilities and Fund Equity	 \$ 74,710.90	 \$	 248,667.34	 \$ 323,378.24

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, 2024

	<u>GENERAL FUND</u>	<u>(MEMORANDUM ONLY)</u>
<u>REVENUES</u>		
Interest Income	\$ 37.34	\$ 37.34
<u>EXPENDITURES</u>		
Capital Outlay	\$ -	\$ -
Advertising and Public Notices	-	-
Office Expenditures	-	-
Outside Services	-	-
Postage & Shipping	-	-
Professional fees	700.00	700.00
<u>TOTAL EXPENDITURES</u>	<u>700.00</u>	<u>700.00</u>
 Excess of Revenues over Expenditures	 <u>\$ (662.66)</u>	 <u>\$ (662.66)</u>
 <u>FUND BALANCE (DEFICIT) - December 31, 2024</u>	 <u>\$ (188,372.29)</u>	 <u>\$ (188,372.29)</u>
 <u>FUND BALANCE (DEFICIT) - December 31, 2025</u>	 <u>\$ (189,034.95)</u>	 <u>\$ (189,034.95)</u>

See Accountant's Report

Plaquemines Parish Courthouse

Entity #6233

Schedule of Compensation, Benefits and Other Payments to Agency Head

December 31, 2025

Agency Head Name: Hon. Kim Turlich-Vaughan, Clerk of Court

Purpose	From Plaq. Courthouse Dist.
Salary	0
Car Allowance	0
Benefits - Insurance	0
Benefits - Retirement	0
Benefits - Deferred Compensation	0
Election Expense Allowance	0
Training	0
Other Reimbursements	<u>0</u>
Total	\$0.00

Note: Agency head has received compensation from the Plaquemines Parish Clerk of Court's office.
This income is reported separately under the respective filing with the Legislative Auditor's Office.