

Twenty-Fifth Judicial District Court
Districts A and B
Financial Statements
For the Year Ended
December 31, 2019

Estess & Associates, LLC
John M. Estess, CPA
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Twenty-Fifth Judicial District Court
Districts A and B

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ACCOUNTANT'S COMPILATION REPORT

Chief Judge Michael D. Clement
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, 2019, 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 22, 2020

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Twenty-Fifth Judicial District Court
 Districts A and B
 Balance Sheet
 December 31, 2019

ASSETS	
Current Assets	
Checking/Savings	
JDC BOND Account	88,011.18
JDC Expense Fund Account	122,058.25
JDC Div B DWI/FINS/Prob	24,112.55
Total Checking/Savings	234,181.98
Other Current Assets	
Grants Receivable	-
Other Receivables	-
Fines and Fees Receivable	7,263.34
Total Other Current Assets	7,263.34
Total Current Assets	241,445.32
Fixed Assets	
Capital Assets net of Depreciation	8,000.62
Total Fixed Assets	8,000.62
TOTAL ASSETS	\$ 249,445.94
LIABILITIES & FUND BALANCES	
Liabilities	
Accounts Payable	313.25
Investment in Fixed Assets	8,000.62
Total Liabilities	8,313.87
Unrestricted Fund Balances	
Bond Fund Balance	88,558.68
Judicial Expense Fund Balance	124,525.75
DWI/FINS/PROB Fund Balance	28,047.64
Total Unrestricted Fund Balance	241,132.07
TOTAL LIABILITIES & FUND BALANCE	\$ 249,445.94

Twenty-Fifth Judicial District Court
 Districts A and B
 Statement of Revenues, Expenditures & Changes in Fund Balance
 For the Year Ended December 31, 2019

	TOTAL
Revenues and Expenditures	
Revenues	
Interest Income	\$ 133.74
Grants Received	29,266.93
Funds and Fees Received	63,432.57
Total Revenues	92,833.24
Expenditures	
Bank Fees	1,094.73
Cell Phone Expense	4,705.82
Contract Services	41,006.08
Dues & Subscriptions	585.00
Insurance	5,232.02
Meals	109.98
Mileage Reimbursement	18.10
Office Expense	53,116.98
Operating Supplies	3,556.75
Other Expenses - Drug Testing	1,440.00
Payroll Expense	-
Payroll Taxes	-
Pension Expense	-
Probation Supplies	-
Professional Services	4,800.00
Repair & Maintenance	2,451.99
Seminar	735.00
Tech Fees	32,828.81
Travel and Lodging	142.41
Grants Issued	-
Capital Outlay	1,758.00
Total Expenditures	153,581.67
Net Revenues over(under) Expenditures	\$ (60,748.43)
Changes in Fund Balance	
Fund Balance - December 31, 2018	301,880.50
Net Revenues over(under) Expenditures	(60,748.43)
Fund Balance - December 31, 2019	\$ 241,132.07

25th Judicial District Court - Div A & B
Entity #10186JX
Schedule of Compensation, Benefits and Other Payments to Agency Head
December 31, 2019

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	42
Travel	0
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
	<hr/>
Total	42

Notes:

There were no salaries paid to agency heads during 2019