

**Twenty-Fifth Judicial District Court**  
**Districts A and B**  
Financial Statements  
For the Year Ended  
December 31, 2022

Estess & Associates, LLC  
John M. Estess, CPA  
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Belle Chasse, LA 70037

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

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## ACCOUNTANT'S COMPILATION REPORT

Chief Judge Kevin D. Conner  
Twenty-Fifth Judicial District Court  
Divisions A and B  
P. O. Box 7134  
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, 2022, which collectively comprise the Company's basic 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 and the Justice System Funding Schedule – Receiving Entity are 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 13, 2023

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**Twenty-Fifth Judicial District Court**  
**Districts A and B**  
**Balance Sheet**  
**December 31, 2022**

**ASSETS**

<b>Current Assets</b>	
<b>Checking/Savings</b>	
JDC BOND Account	84,849.20
JDC Expense Fund Account	80,075.89
JDC Div B DWI/FINS/Prob	21,904.04
<b>Total Checking/Savings</b>	<b>186,829.13</b>
<b>Other Current Assets</b>	
Grants Receivable	-
Other Receivables	-
Fines and Fees Receivable	17,549.06
<b>Total Other Current Assets</b>	<b>17,549.06</b>
<b>Total Current Assets</b>	<b>204,378.19</b>
<b>Fixed Assets</b>	
Capital Assets net of Depreciation	1,876.10
<b>Total Fixed Assets</b>	<b>1,876.10</b>
<b>TOTAL ASSETS</b>	<b>\$ 206,254.29</b>

**LIABILITIES & FUND BALANCES**

<b>Liabilities</b>	
Accounts Payable	440.05
Investment in Fixed Assets	1,876.10
<b>Total Liabilities</b>	<b>2,316.15</b>
<b>Unrestricted Fund Balances</b>	
Bond Fund Balance	90,045.76
Judicial Expense Fund Balance	88,546.80
DWI/FINS/PROB Fund Balance	25,345.58
<b>Total Unrestricted Fund Balance</b>	<b>203,938.14</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 206,254.29</b>

**Twenty-Fifth Judicial District Court**  
**Districts A and B**  
Statement of Revenues, Expenditures & Changes in Fund Balance  
For the Year Ended December 31, 2022

	<u>TOTAL</u>
<b>Revenues and Expenditures</b>	
<b>Revenues</b>	
Interest Income	\$ 18.07
Grants Received	29,540.00
Funds and Fees Received	108,681.72
<b>Total Revenues</b>	<u>138,239.79</u>
<b>Expenditures</b>	
Bank Fees	1,040.70
Cell Phone Expense	4,703.77
Contract Services	27,129.96
Dues & Subscriptions	1,632.32
Insurance	6,295.19
Meals	-
Mileage Reimbursement	-
Office Expense	46,959.92
Operating Supplies	179.60
Other Expenses - Drug Testing	150.00
Payroll Expense	-
Payroll Taxes	-
Pension Expense	-
Probation Supplies	-
Professional Services	5,080.00
Repair & Maintenance	-
Seminar	1,147.32
Tech Fees	21,571.89
Travel and Lodging	-
Grants Issued	-
Capital Outlay	-
<b>Total Expenditures</b>	<u>115,890.67</u>
<b>Net Revenues over(under) Expenditures</b>	<u>\$ 22,349.12</u>
<b>Changes in Fund Balance</b>	
Fund Balance - December 31, 2021	181,589.02
Net Revenues over(under) Expenditures	<u>22,349.12</u>
<b>Fund Balance - December 31, 2022</b>	<u>\$ 203,938.14</u>

25th Judicial District Court - Div A & B  
Entity #10186JX  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
December 31, 2022

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
Subscriptions Reimbursement	367
Supplies Reimbursement	144
Travel	0
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
	<hr/>
Total	511

Notes:

There were no salaries paid to agency heads during 2022

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	25th Judicial District Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	10186-JX
Date that reporting period ended (mm/dd/yyyy)	Saturday, December 31, 2022

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation	First Six	Second Six
	Month Period Ended 06/30/22	Month Period Ended 12/31/22

Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

Plaquemines Parish Sheriff's Office	55,026	39,302
Plaquemines Parish Clerk of Court's Office	4,095	4,493
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Subtotal Receipts	59,121	43,794

Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)

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Collection Types to be used in the "Receipts From:" section above		
Civil Fees	4,095.00	4,492.50
Bond Fees	19,866.93	10,322.51
Asset Forfeiture/Sale		
Pre-Trial Diversion Program Fees		
Criminal Court Costs/Fees		
Criminal Fines - Contempt	25,965.00	22,710.00
Criminal Fines - Other		
Restitution		
Probation/Parole/Supervision Fees	9,193.76	6,269.20
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)		
Interest Earnings on Collected Balances		
Other (do not include collections that fit into more specific categories above)		
	59,120.69	43,794.21