

**THIRTY-THIRD JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
Oberlin, Louisiana**

**FINANCIAL REPORT
For the Year Ended December 31, 2024**

***Royce T. Scimemi, CPA, APAC
Oberlin, LA***

**THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana**

FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2024

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ACCOUNTANT'S COMPILATION REPORT

June 27, 2025

Honorable Judge E. David Deshotels, Jr. and
Honorable Judge Judi Abrusley
Thirty-Third Judicial District Court
Oberlin, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Thirty-Third Judicial District Court Judicial Expense Fund (the "Court"), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2024, which collectively comprise the Court'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 American Institute of Certified Public Accountants. 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 assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Court's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the General Fund and Gaming Fund budgetary comparison schedules (on pages 13 and 14), be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility and representation of management and was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

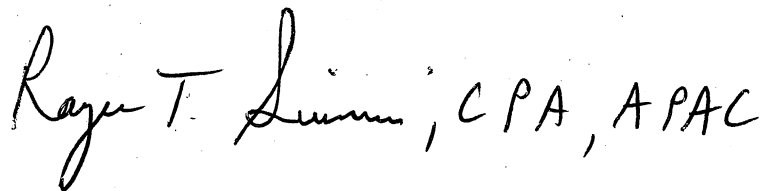
Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Other Supplementary Information

The accompanying schedule of compensation, benefits and other payments to chief executive officer (on page 16) and justice system funding schedule – receiving entity (on page 17) are presented as other supplementary information for purposes of additional analysis and, although not a required part of the basic financial statements, are required by Louisiana Revised Statutes 24:513(A)(3) and 24:515.2, respectively. Such information is the responsibility and representation of management and was subject to our compilation engagement. We have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such other information.

We are not independent with respect to the Thirty-Third Judicial District Court Judicial Expense Fund.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive, flowing style.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Statement of Net Position
December 31, 2024

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
ASSETS	
Cash	\$ 188,010
Court cost revenue receivable	13,238
Interest income receivable	2,314
Intergovernmental receivable	612
Prepaid insurance	3,370
Investments	677,853
Capital assets, net	28,556
Total Assets	<u>913,953</u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
Total Deferred Outflows of Resources	<u>--</u>
LIABILITIES	
Accounts payable	8,997
Payroll liabilities	630
Total Liabilities	<u>9,627</u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
Total Deferred Inflows of Resources	<u>--</u>
NET POSITION	
<i>Invested in Capital Assets, net of related debt</i>	28,556
<i>Unrestricted</i>	875,770
Total Net Position	<u>\$ 904,326</u>

See Accountant's Compilation Report.

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Statement of Activities
For the Year Ended December 31, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital Grants</u>	<u>Revenue</u>
		<u>Services</u>	<u>Grants and</u>	<u>and</u>	<u>Primary</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
Primary Government					
Governmental Activities:					
Court administration	\$ 172,317	\$ 123,684	\$ 46,922	\$ --	\$ (1,711)
Total Governmental Activities	172,317	123,684	46,922	--	(1,711)
General Revenues:					
		Interest income			18,406
		Total General Revenues			18,406
		Change in Net Position			16,695
		Net Position at Beginning of Period			887,631
		Net Position at End of Period			\$ 904,326

See Accountant's Compilation Report.

FUND FINANCIAL STATEMENTS

**THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana**

**Balance Sheet
Governmental Funds
December 31, 2024**

	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 184,832	\$ 3,178	\$ 188,010
Court cost revenue receivable	13,238	--	13,238
Interest income receivable	2,163	151	2,314
Intergovernmental receivable	612	--	612
Prepaid insurance	3,370	--	3,370
Investments	433,017	244,836	677,853
Total Assets	<u>637,232</u>	<u>248,165</u>	<u>885,397</u>
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	<u>\$ 637,232</u>	<u>\$ 248,165</u>	<u>\$ 885,397</u>
LIABILITIES			
Accounts payable	\$ 8,997	\$ --	\$ 8,997
Payroll liabilities	630	--	630
Total Liabilities	<u>9,627</u>	<u>--</u>	<u>9,627</u>
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Liabilities and Deferred Inflows of Resources	<u>9,627</u>	<u>--</u>	<u>9,627</u>
FUND BALANCE			
Nonspendable	3,370	--	3,370
Unassigned	624,235	248,165	872,400
Total Fund Balance	<u>627,605</u>	<u>248,165</u>	<u>875,770</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 637,232</u>	<u>\$ 248,165</u>	<u>\$ 885,397</u>

See Accountant's Compilation Report.

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

**Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
December 31, 2024**

Total Fund Balance - Governmental Funds	\$	875,770
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Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Capital assets consist of:

-- Courtroom Furniture, Fixtures and Equipment	\$	96,843	
net of accumulated depreciation		<u>(68,287)</u>	28,556

Total Net Position - Governmental Activities	\$	<u>904,326</u>
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THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2024

	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Court cost revenue	\$ 123,684	\$ --	\$ 123,684
Gaming revenue	--	2,356	2,356
Interest income	13,217	5,189	18,406
Intergovernmental revenue	44,566	--	44,566
Total Revenues	<u>181,467</u>	<u>7,545</u>	<u>189,012</u>
Expenditures			
Current -			
Dues and subscriptions	2,790	--	2,790
Insurance	8,175	68	8,243
Jury expense (including meals)	1,232	--	1,232
Library reference materials	8,276	--	8,276
Mileage and meals	2,690	--	2,690
Office supplies	8,658	--	8,658
Payroll taxes	2,684	143	2,827
Professional fees	12,245	--	12,245
Repairs and maintenance	1,717	--	1,717
Retirement	6,228	1,132	7,360
Salaries and wages	78,979	9,846	88,825
Seminars	1,466	--	1,466
Telephone	13,190	--	13,190
Travel	5,339	--	5,339
Uniforms	1,257	--	1,257
Capital outlay	3,123	--	3,123
Total Expenditures	<u>158,049</u>	<u>11,189</u>	<u>169,238</u>
Net Change in Fund Balance	23,418	(3,644)	19,774
<i>Fund Balance at Beginning of Period</i>	<u>604,187</u>	<u>251,809</u>	<u>855,996</u>
Fund Balance at End of Period	\$ <u>627,605</u>	\$ <u>248,165</u>	\$ <u>875,770</u>

See Accountant's Compilation Report.

**THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana**

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance to Statement of Activities
For the Year Ended December 31, 2024**

Total Net Change in Fund Balance - Governmental Funds	\$ 19,774
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.	2,946
Depreciation expense is reflected the government-wide Statement of Activities, but is not deducted in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balance.	(6,025)
Changes in Net Position - Governmental Activities	\$ <u>16,695</u>

See Accountant's Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Thirty-Third Judicial District Court Judicial Expense Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Court cost revenue	\$ 95,000	\$ 100,000	\$ 123,684	\$ 23,684
Interest income	1,000	5,000	13,217	8,217
Intergovernmental revenue	37,500	39,333	44,566	5,233
Total Revenues	133,500	144,333	181,467	37,134
Expenditures				
Current -				
Contract labor	300	150	--	150
Dues and subscriptions	2,500	2,600	2,790	(190)
Insurance	9,000	7,500	8,175	(675)
Jury expense (including meals)	6,500	2,500	1,232	1,268
Library reference materials	6,500	7,000	8,276	(1,276)
Mileage and meals	12,000	10,000	2,690	7,310
Office supplies	11,500	10,000	8,658	1,342
Payroll taxes	5,000	3,050	2,684	366
Professional fees	12,000	12,000	12,245	(245)
Repairs and maintenance	3,000	1,200	1,717	(517)
Retirement	4,500	6,300	6,228	72
Salaries and wages	60,000	80,000	78,979	1,021
Seminars	3,200	1,600	1,466	134
Telephone	14,000	13,600	13,190	410
Travel	--	--	5,339	(5,339)
Uniforms	2,500	1,500	1,257	243
Capital outlay	5,000	2,500	3,123	(623)
Total Expenditures	157,500	161,500	158,049	3,451
Net Change in Fund Balance	(24,000)	(17,167)	23,418	40,585
<i>Fund Balance at Beginning of Period</i>	<i>604,187</i>	<i>604,187</i>	<i>604,187</i>	<i>--</i>
Fund Balance at End of Period	\$ 580,187	\$ 587,020	\$ 627,605	\$ 40,585

See Accountant's Compilation Report.

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gaming Fund
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Gaming revenue	\$ 40,000	\$ 2,356	\$ 2,356	\$ --
Interest income	500	3,000	5,189	2,189
Total Revenues	40,500	5,356	7,545	2,189
Expenditures				
Insurance	350	100	68	32
Payroll expenses	650	143	143	--
Retirement	5,000	1,132	1,132	--
Salaries and wages	45,000	9,846	9,846	--
Total Expenditures	51,000	11,221	11,189	32
Net Change in Fund Balance	(10,500)	(5,865)	(3,644)	2,221
<i>Fund Balance at Beginning of Period</i>	<i>251,809</i>	<i>251,809</i>	<i>251,809</i>	<i>--</i>
Fund Balance at End of Period	\$ 241,309	\$ 245,944	\$ 248,165	\$ 2,221

See Accountant's Compilation Report.

OTHER SUPPLEMENTARY INFORMATION

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Schedule of Compensation, Benefits and Other Payments to
Chief Executive Officer

For the Year Ended December 31, 2024

Chief Executive Officer: E. David Deshotels, Jr., Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	3,270
Benefits-retirement	-
Benefits-cell phone	1,032
Car allowance	-
Vehicle provided by government	-
Per diem	885
Reimbursements	-
Travel	847
Registration fees	700
Conference travel	979
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	550

The above expenditures were incurred on behalf of the Chief Judge. Both judges of the Court are generally entitled to similar benefits. Both judges are employed by the State of Louisiana and receive salary, retirement, health insurance and other benefits from the state through the Louisiana Supreme Court.

See Accountant's Compilation Report.

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Legislative Session)
General Fund
For the Year Ended December 31, 2024

Identifying Information:

Entity Name: Thirty-Third Judicial District Court Judicial Expense Fund
LLA Entity ID #: 5869
Date that reporting period ended: 12/31/2024

CASH BASIS PRESENTATION

Receipts From:	First Six Month	Second Six Month
	Period Ended 6/30/2024	Period Ended 12/31/2024
Allen Parish Sheriff, Bond Fees	18,027	16,113
Allen Parish Sheriff, Criminal Court Costs/Fee	5,540	6,300
Louisiana Department of Children and Family Services, Civil Fees	36,032	35,137
Total Receipts	59,599	57,550

See Accountant's Compilation Report.