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

FINANCIAL REPORT
For the Year Ended December 31, 2025

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, 2025

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ACCOUNTANT'S COMPILATION REPORT

June 25, 2026

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, 2025, 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 and results of operations. 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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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 of management and was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, or provide any assurance on such information.

Management has omitted 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, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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 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 this supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on it.

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

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

Royce T. Scimemi, CPA, APAC

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

Statement of Net Position
December 31, 2025

		Primary Government
		Governmental Activities
ASSETS		
Cash	$	132,844
Court cost revenue receivable		14,560
Interest income receivable		3,745
Prepaid expenses		3,025
Investments		724,052
Capital assets, net		37,311
Total Assets		915,537
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated deferred outflows		--
Total Deferred Outflows of Resources		--
LIABILITIES		
Accounts payable		7,611
Payroll liabilities		595
Total Liabilities		8,206
DEFERRED INFLOWS OF RESOURCES		
Aggregated deferred inflows		--
Total Deferred Inflows of Resources		--
NET POSITION		
Invested in capital assets, net of related debt		37,311
Restricted		360,824
Unrestricted		509,196
Total Net Position	$	**907,331**

See Accountant's Compilation Report.

THIRTY-THIRD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
					Primary Government
Functions/Programs	**Expenses**	**Court Costs and Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**
Primary Government					
Governmental Activities:					
Court administration	$ 182,075	$ 109,678	$ 51,428	$ --	$ (20,969)
Total Governmental Activities	$ 182,075	109,678	51,428	--	(20,969)
		General Revenues:			
		Interest income			23,972
		Total General Revenues			23,972
		Change in Net Position			**3,003**
		Net Position at Beginning of Period			904,328
		Net Position at End of Period			$ **907,331**

See Accountant's Compilation Report.

FUND FINANCIAL STATEMENTS

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

Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Gaming Fund	Total Governmental Funds
ASSETS			
Cash	$ 114,408	$ 18,436	$ 132,844
Court cost revenue receivable	14,560	--	14,560
Interest income receivable	3,333	412	3,745
Prepaid expenses	3,025	--	3,025
Investments	382,076	341,976	724,052
Total Assets	517,402	360,824	878,226
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	$ **517,402**	$ **360,824**	$ **878,226**
LIABILITIES			
Accounts payable	$ 7,611	$ --	$ 7,611
Payroll liabilities	595	--	595
Total Liabilities	8,206	--	8,206
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Liabilities and Deferred Inflows of Resources	8,206	--	8,206
FUND BALANCE			
Nonspendable	3,025	--	3,025
Restricted	--	360,824	360,824
Unassigned	506,171	--	506,171
Total Fund Balance	509,196	360,824	870,020
***Total Liabilities, Deferred Inflows of Resources* and Fund Balance**	$ **517,402**	$ **360,824**	$ **878,226**

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, 2025

Total Fund Balance - Governmental Funds	$	870,020
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:		
-- Furniture, Fixtures and Equipment, net of $75,471 in accumulated depreciation.		37,311
Total Net Position - Governmental Activities	$	**907,331**

See Accountant's Compilation Report.

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, 2025

	General Fund	Gaming Fund	Total Governmental Funds
Revenues			
Court cost revenue	$ 109,678	$ --	$ 109,678
Interest income	14,932	9,040	23,972
Intergovernmental revenue	51,428	--	51,428
Total Revenues	176,038	9,040	185,078
Expenditures			
Current -			
Dues and subscriptions	1,525	--	1,525
Insurance	8,125	8	8,133
Jury expense (including meals)	4,107	--	4,107
Library reference materials	9,050	--	9,050
Office supplies	13,228	--	13,228
Payroll taxes	3,013	16	3,029
Professional fees	10,230	--	10,230
Repairs and maintenance	506	--	506
Retirement	6,915	120	7,035
Salaries and wages	90,336	2,175	92,511
Seminars	3,074	--	3,074
Telephone	12,122	--	12,122
Travel and mileage	9,333	--	9,333
Uniforms	1,008	--	1,008
Capital outlay	12,256	3,683	15,939
Total Expenditures	184,828	6,002	190,830
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(8,790)	3,038	(5,752)
Other Financing Sources (Uses)			
Transfers (to)/from other funds	(109,621)	109,621	--
Net Change in Fund Balance	**(118,411)**	**112,659**	**(5,752)**
Fund Balance at Beginning of Period	627,607	248,165	875,772
Fund Balance at End of Period	$ **509,196**	$ **360,824**	$ **870,020**

See Accountant's Compilation Report.

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

Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and and Changes in Fund Balance to Statement of Activities
For the Year Ended December 31, 2025

Total Net Changes in Fund Balance - Governmental Funds	$	(5,752)
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.		15,939
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.		(7,184)
Change in Net Position - Governmental Activities	$	**3,003**

See Accountant's Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

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

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	**Final**	**Actual**	**Final to Actual**
Revenues				
Court cost revenue	$ 105,000	$ 105,000	$ 109,678	$ 4,678
Interest income	7,500	7,500	14,932	7,432
Intergovernmental revenue	40,333	40,333	51,428	11,095
Total Revenues	152,833	152,833	176,038	23,205
Expenditures				
Current -				
Contract labor	500	500	--	500
Dues and subscriptions	2,750	2,750	1,525	1,225
Insurance	9,000	9,000	8,125	875
Jury expense (including meals)	3,500	3,500	4,107	(607)
Library reference materials	7,500	7,500	9,050	(1,550)
Office supplies	12,000	12,000	13,228	(1,228)
Payroll taxes	3,300	3,300	3,013	287
Professional fees	13,000	13,000	10,230	2,770
Repairs and maintenance	2,500	2,500	506	1,994
Retirement	8,100	8,100	6,915	1,185
Salaries and wages	100,100	100,100	90,336	9,764
Seminars	3,000	3,000	3,074	(74)
Telephone	14,000	14,000	12,122	1,878
Travel and mileage	12,000	12,000	9,333	2,667
Uniforms	3,000	3,000	1,008	1,992
Capital outlay	2,500	2,500	12,256	(9,756)
Total Expenditures	196,750	196,750	184,828	11,922
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(43,917)	(43,917)	(8,790)	35,127
Other Financing Sources/(Uses)				
Transfers (to)/from other funds	--	--	(109,621)	(109,621)
Net Change in Fund Balance	**(43,917)**	**(43,917)**	**(118,411)**	**(74,494)**
Fund Balance at Beginning of Period	627,607	627,607	627,607	--
Fund Balance at End of Period	$ **583,690**	$ **583,690**	$ **509,196**	$ **(74,494)**

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, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Interest income	6,000	6,000	9,040	3,040
Total Revenues	6,000	6,000	9,040	3,040
Expenditures				
Current -				
Insurance	100	100	8	92
Payroll expenses	250	250	16	234
Retirement	1,250	1,250	120	1,130
Salaries and wages	12,000	12,000	2,175	9,825
Capital outlay	--	--	3,683	(3,683)
Total Expenditures	13,600	13,600	6,002	7,598
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(7,600)	(7,600)	3,038	10,638
Other Financing Sources/(Uses)				
Transfers (to)/from other funds	--	--	109,621	(109,621)
Net Change in Fund Balance	**(7,600)**	**(7,600)**	**112,659**	**(98,983)**
Fund Balance at Beginning of Period	248,165	248,165	248,165	--
Fund Balance at End of Period	$ **240,565**	$ **240,565**	$ **360,824**	$ **(98,983)**

See Accountant's Compilation Report.

SUPPLEMENTARY INFORMATION

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

Schedule of Compensation, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer
For the Year Ended December 31, 2025

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

Purpose	Amount
Salary	$ -
Benefits-insurance	3,270
Benefits-retirement	-
Benefits-cell phone	1,170
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	1,600
Conference travel	5,093
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	250

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, 2025

Identifying Information:

Entity Name: Thirty-Third Judicial District Court Judicial Expense Fund
LLA Entity ID #: 5869
Date that reporting period ended: 12/31/2025

CASH BASIS PRESENTATION

Receipts From:	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Allen Parish Sheriff, Bond Fees	$ 13,146	$ 17,327
Allen Parish Sheriff, Criminal Court Costs/Fees	5,625	5,512
Louisiana Department of Children and Family Services, Civil Fees	35,687	31,059
Total Receipts	$ 54,458	$ 53,898

See Accountant's Compilation Report.