36th Judicial District Court
Judicial Expense Fund

Financial Report
December 31, 2025

Windham & Reed, L.L.C.

Certified Public Accountants

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA
Charles M. Reed, Jr., CPA

Members of AICPA
Governmental Audit Quality Center

Members of AICPA
Members of Society of Louisiana CPAs

ACCOUNTANT'S COMPILATION REPORT

36th Judicial District Court
Judicial Expense Fund
P.O. Box 1148
DeRidder, LA 70634

Management is responsible for the accompanying financial statements of the governmental activities of the 36th Judicial District Court, Judicial Expense Fund, DeRidder, Louisiana, a component unit of the Beauregard Parish Police Jury, as of and for the year ended December 31, 2025, which collectively comprise the 36th Judicial District Court, Judicial Expense Fund'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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, and budgetary comparison schedule on page 6, as listed in the table of contents, 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 of management. The required supplementary information 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 elected not to implement the financial reporting requirements of GASB Statement No. 34 and Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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.

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 36th Judicial District Court, Judicial Expense Fund's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head and the justice system funding schedule 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.

Windham & Reed, CPA, LLC
DeRidder, LA
June 25, 2026

BASIC FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Court
Judicial Expense Fund

Balance Sheet
December 31, 2025

ASSETS				
Current Assets				
Checking	$	76,560		
CD		369,321		
Accounts Receivable		2,467		
Total Current Assets			$	448,348
Total Assets			$	448,348
LIABILITIES AND FUND BALANCE				
Fund Balance				
Unassigned	$	448,348		
Total Fund Balance			$	448,348
Total Liabilities & Fund Balance			$	448,348

Thirty-Sixth Judicial District Court
Judicial Expense Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Twelve Months Ending December 31, 2025

	Year to Date
Revenues	
BPSO Traffic	$ 15,749
BPSO Criminal	2,833
LA Supreme Court	91,566
Clerk of Court	18,330
Interest income	8,454
Total revenues	$ 136,932
Expenditures	
Legal & accounting	$ 8,095
Operating expenses	10,504
Capital outlay	66,832
Contracted services	4,338
Total expenditures	$ 89,769
Net change in fund balance	$ 47,163
Fund balance at beginning of year	$ 401,185
Fund balance at end of year	$ 448,348

Thirty-Sixth Judicial District
Judicial Expense Fund

Schedule 1

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual Amount	Budget to Actual differences over (under)
Revenues				
BPSO Traffic	$ 12,000	$ 18,000	$ 15,749	$ (2,251)
BPSO Criminal	2,800	2,500	2,833	333
LA Supreme Court	9,000	8,000	91,566	83,566
Clerk of Court	15,500	17,000	18,330	1,330
Investment income	1,500	4,000	8,454	4,454
Total revenues	$ 40,800	$ 49,500	$ 136,932	$ 87,432
Expenditures				
Operating expenses	$ 15,000	$ 10,000	$ 10,504	$ (504)
Legal & accounting	1,000	1,000	8,095	(7,095)
Capital outlay	-	26,000	66,832	(40,832)
Contracted services	30,000	22,000	4,338	17,662
Total expenditures	$ 46,000	$ 59,000	$ 89,769	$ (30,769)
Net change in fund balance	$ (5,200)	$ (9,500)	$ 47,163	$ 56,663
Fund balances at beginning of year	396,029	401,185	401,185	-
Fund balances at end of year	$ 390,829	$ 391,685	$ 448,348	$ 56,663

Thirty-Sixth Judicial District Court
Judicial Expense Fund

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

District Judge, Martha O'Neal

Purpose	Amount
Salary	$ -
Benefits - insurance	-
Benefits - retirement	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

There was no compensation, benefits or other payments to agency head.