

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND

Annual Financial Report
As of and For the Year Ended December 31, 2022

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Accountants' Compilation Report

June 14, 2023

The Honorable Warren D. Willett
Thirty-Fifth Judicial District Court
Colfax, Louisiana

Management is responsible for the accompanying financial statements of the Expense Fund of the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2022, 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 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 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 supplemental information listed below is presented for purposes of additional analysis and is not a required part of the Expense Fund's financial statements.

- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Receiving Entity

Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements present only the Expense Fund and do not purport to present fairly the financial position of the Thirty-Fifth Judicial District as of December 31, 2022, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We are not independent with respect to the Expense Fund of the Thirty-Fifth Judicial District

ROZIER, McKAY, & WILLIS
Certified Public Accountants
Alexandria, Louisiana



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

1407 Peterman Drive
Alexandria, Louisiana 71301
Online: CenlaCPAs.com

Thirty Fifth Judicial District Expense Fund

Balance Sheet

December 31, 2022

ASSETS:

Cash and Equivalents	\$ 120,662
Accounts Receivable	<u>7,635</u>
Total Assets	<u><u>\$ 128,297</u></u>

LIABILITIES AND FUND EQUITY:

Liabilities

Accounts Payable	<u>\$ 2,611</u>
Total Liabilities	<u>2,611</u>

Fund Equity:

Unassigned Fund Balance	<u>125,686</u>
Total Fund Equity	<u>125,686</u>
Total Liabilities and Fund Equity	<u><u>\$ 128,297</u></u>

Thirty Fifth Judicial District Expense Fund

Statement of Revenue, Expenditures and Changes in Fund Balance **For the Year Ended December 31, 2022**

Revenues

Fines and Fees	\$ 105,325
Intergovernmental	18,201
Other	93
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Total Revenues	123,619
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Expenditures

Judicial

Contract Labor	34,454
Insurance	7,512
Library	11,043
Personnel Cost	39,408
Professional Fees	5,267
Supplies	6,101
Telephone	4,398
Travel	2,035
Other	10,980
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Total Expenditures

121,198

Excess (Deficiency) of Revenue Over Expenditures	2,421
Fund Balance - Beginning of Year	123,265
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Fund Balance - End of Year	<u>\$ 125,686</u>

Thirty Fifth Judicial District Expense Fund

Schedule of Compensation, Benefits and Other Payments to

Agency Head or Chief Executive Officer

For the Year Ended December 31, 2022

Agency Head - Warren D. Willett, District Judge

	State of Louisiana	Judicial Expense Fund
Compensation	163,158	-
<u>Benefits</u>		
Health Insurance	21,203	-
Retirement	19,067	-
<u>Reimbursements</u>		
Supplies	-	8
Travel	5,588	-

ADDITIONAL INFORMATION

The District Judge is employed by the Judicial Branch of the State of Louisiana. Accordingly, the District Judge does not receive compensation from the Judicial Expense Fund.

Thirty Fifth Judicial District Expense Fund

Justice System Funding Schedule - Receiving Entity

**As Required by Act 87 of the 2021 Regular Legislative Session -
Cash Basis Presentation**

For the Year Ended December 31, 2022

	First Six Month Period Ended June 30, 2022	Second Six Month Period Ended December 31, 2022
Receipts From:		
Grant Parish Sheriff's Office - Criminal Court Cost/Fees	27,627	27,422
Grant Parish Clerk of Court - Civil Fees	6,641	4,327
Grant Parish District Attorney - Probation / Parole / Supervision Fees	<u>3,681</u>	<u>4,323</u>
Subtotal Receipts	<u>37,949</u>	<u>36,072</u>