

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND

Annual Financial Report
As of and For the Year Ended December 31, 2019



**Rozier McKay
& Willis** | CERTIFIED PUBLIC
ACCOUNTANTS |

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Independent Accountants' Compilation Report

June 1, 2020

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, 2019, 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 contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the Expense Fund's financial statements. 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, 2019, 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

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Thirty Fifth Judicial District Expense Fund

Balance Sheet

December 31, 2019

ASSETS:

Cash and Equivalents	\$ 112,879
Accounts Receivable	<u>8,144</u>
Total Assets	<u><u>\$ 121,023</u></u>

LIABILITIES AND FUND EQUITY:

Liabilities

Accounts Payable	\$ 3,260
Payroll Taxes	<u>14</u>
Total Liabilities	<u>3,274</u>

Fund Equity:

Unassigned Fund Balance	<u>117,749</u>
Total Fund Equity	<u>117,749</u>
Total Liabilities and Fund Equity	<u><u>\$ 121,023</u></u>

Thirty Fifth Judicial District Expense Fund

Statement of Revenue, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2019

Revenues

Fines and Fees	\$ 107,563
Intergovernmental	27,588
Other	594
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Total Revenues	135,745
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Expenditures

Judicial

Bank Service Charges	191
Continuing Education	1,433
Contract Labor	43,743
Insurance	52,133
Library	23,011
Personnel Cost	11,770
Professional Fees	10,723
Repairs and Maintenance	1,345
Supplies	3,582
Telephone	5,614
Travel	3,838
Other	2,123
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Total Expenditures

 159,506

Excess (Deficiency) of Revenue Over Expenditures	(23,761)
Fund Balance - Beginning of Year	141,510
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Fund Balance - End of Year	\$ 117,749
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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, 2019

Agency Head - Warren D. Willett, District Judge

	State of Louisiana	Judicial Expense Fund
Compensation	153,660	-
<u>Benefits</u>		
Health Insurance	18,237	-
Retirement	17,832	-
<u>Reimbursements</u>		
Supplies	-	-
Travel	5,684	-

ADDITIONAL INFORMATION

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