

# **THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND**

Annual Financial Report  
As of and For the Year Ended December 31, 2017



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Independent Accountants' Compilation Report

April 16, 2018

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, 2017, 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, 2017, 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, HARRINGTON & McKAY  
Certified Public Accountants  
Alexandria, Louisiana

# **Thirty Fifth Judicial District Expense Fund**

## **Balance Sheet**

**December 31, 2017**

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### ASSETS:

Cash and Equivalents	\$ 193,072
Accounts Receivable	<u>7,729</u>
Total Assets	<u><u>\$ 200,801</u></u>

### LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 4,161</u>
Total Liabilities	<u>4,161</u>
Fund Equity:	
Unassigned Fund Balance	<u>196,640</u>
Total Fund Equity	<u>196,640</u>
Total Liabilities and Fund Equity	<u><u>\$ 200,801</u></u>

# **Thirty Fifth Judicial District Expense Fund**

## **Statement of Revenue, Expenditures and Changes in Fund Balance** **For the Year Ended December 31, 2017**

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### **Revenues**

Fines and Fees	\$ 121,730
Intergovernmental	29,887
Other	227
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Total Revenues	151,844
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### **Expenditures**

#### **Judicial**

Continuing Education	1,044
Contract Labor	40,614
Insurance	31,982
Judicial Facilities	70,971
Library	20,225
Personnel Cost	9,304
Professional Fees	11,922
Supplies	10,280
Telephone	6,685
Travel	10,595
Other	2,445
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Total Expenditures 216,067

Excess (Deficiency) of Revenue Over Expenditures (64,223)

Fund Balance - Beginning of Year 260,863

Fund Balance - End of Year \$ 196,640

# **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, 2017***

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## **Agency Head - Warren D. Willett, District Judge**

	<b>State of Louisiana</b>	<b>Judicial Expense Fund</b>
Compensation	147,672	-
<u>Benefits</u>		
Health Insurance	18,161	-
Retirement	17,294	-
<u>Reimbursements</u>		
Travel	4,344	173
Repairs and Maintenance	-	40
Dues and Subscriptions	-	26

### **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.**

**See accompanying accountants' compilation report**