

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

Annual Financial Report  
As of and For the Year Ended December 31, 2021



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Accountants' Compilation Report

May 24, 2022

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, 2021, 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, 2021, 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, 2021**

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### ASSETS:

Cash and Equivalents	\$ 117,181
Accounts Receivable	<u>7,625</u>
Total Assets	<u><u>\$ 124,806</u></u>

### LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 1,541</u>
Total Liabilities	<u>1,541</u>
Fund Equity:	
Unassigned Fund Balance	<u>123,265</u>
Total Fund Equity	<u>123,265</u>
Total Liabilities and Fund Equity	<u><u>\$ 124,806</u></u>

# **Thirty Fifth Judicial District Expense Fund**

## ***Statement of Revenue, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2021***

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### **Revenues**

Fines and Fees	\$ 108,010
Intergovernmental	25,817
Other	<u>1,581</u>
Total Revenues	<u>135,408</u>

### **Expenditures**

#### **Judicial**

Contract Labor	28,675
Insurance	4,184
Library	22,447
Personnel Cost	34,694
Professional Fees	8,527
Supplies	4,600
Telephone	5,905
Travel	1,688
Other	<u>2,883</u>

Total Expenditures 113,603

Excess (Deficiency) of Revenue Over Expenditures 21,805  
Fund Balance - Beginning of Year 101,460

Fund Balance - End of Year \$ 123,265

# **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, 2021**

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

	<b>State of Louisiana</b>	<b>Judicial Expense Fund</b>
Compensation	158,407	-
<u>Benefits</u>		
Health Insurance	20,202	-
Retirement	18,591	-
<u>Reimbursements</u>		
Supplies	-	-
Travel	4,590	-

### **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, 2021**

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	<b>First Six Month Period Ended June 30, 2021</b>	<b>Second Six Month Period Ended December 31, 2021</b>
Receipts From:		
Grant Parish Sheriff's Office - Criminal Court Cost/Fees	26,969	25,462
Grant Parish Clerk of Court - Civil Fees	6,842	6,887
Grant Parish District Attorney - Probation / Parole / Supervision Fees	<u>3,754</u>	<u>3,289</u>
Subtotal Receipts	<u>37,565</u>	<u>35,638</u>