

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND

Annual Financial Report
As of and For the Year Ended December 31, 2020



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Accountants' Compilation Report

June 4, 2021

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, 2020, 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, 2020, 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, 2020

ASSETS:

Cash and Equivalents	\$ 96,335
Accounts Receivable	<u>7,232</u>
Total Assets	<u><u>\$ 103,567</u></u>

LIABILITIES AND FUND EQUITY:

Liabilities

Accounts Payable	\$ 2,037
Payroll Taxes	<u>70</u>
Total Liabilities	<u>2,107</u>

Fund Equity:

Unassigned Fund Balance	<u>101,460</u>
Total Fund Equity	<u>101,460</u>
Total Liabilities and Fund Equity	<u><u>\$ 103,567</u></u>

Thirty Fifth Judicial District Expense Fund

Statement of Revenue, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2020

Revenues

Fines and Fees	\$ 89,229
Intergovernmental	27,823
Other	204
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Total Revenues	117,256
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Expenditures

Judicial

Bank Service Charges	-
Continuing Education	350
Contract Labor	37,387
Insurance	41,889
Library	23,201
Personnel Cost	10,788
Professional Fees	6,735
Repairs and Maintenance	58
Supplies	4,786
Telephone	5,820
Travel	223
Other	2,308
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Total Expenditures

 133,545

Excess (Deficiency) of Revenue Over Expenditures	(16,289)
Fund Balance - Beginning of Year	117,749
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Fund Balance - End of Year	\$ 101,460
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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, 2020***

Agency Head - Warren D. Willett, District Judge

	State of Louisiana	Judicial Expense Fund
Compensation	152,906	-
<u>Benefits</u>		
Health Insurance	19,157	-
Retirement	17,784	-
<u>Reimbursements</u>		
Supplies	-	-
Travel	5,700	-

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 2020 Regular Legislative Session -

Cash Basis Presentation

For the Year Ended December 31, 2020

	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
Receipts From:		
Grant Parish Sheriff's Office - Criminal Court Cost/Fees	17,131	17,167
Grant Parish Clerk of Court - Civil Fees	5,661	5,877
Grant Parish District Attorney - Probation / Parole / Supervision Fees	<u>4,027</u>	<u>3,301</u>
Subtotal Receipts	<u>26,819</u>	<u>26,345</u>