

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

Annual Financial Report  
As of and For the Year Ended December 31, 2024

# Table of Contents

Accountants' Compilation Report .....	1
Balance Sheet.....	2
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	3
Supplemental Information:	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer .....	4
Justice System Funding Schedule – Receiving Entity.....	5



## Accountants' Compilation Report

May 14, 2025

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, 2024, 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, 2024, 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

160 Browns Bend Rd  
Alexandria, Louisiana 71303  
Online: [CenlaCPAs.com](http://CenlaCPAs.com)

# **Thirty Fifth Judicial District Expense Fund**

## **Balance Sheet**

**December 31, 2024**

---

### ASSETS:

Cash and Equivalents	\$ 172,075
Accounts Receivable	<u>7,573</u>
Total Assets	<u><u>\$ 179,648</u></u>

### LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 888</u>
Total Liabilities	<u>888</u>
Fund Equity:	
Unassigned Fund Balance	<u>178,760</u>
Total Fund Equity	<u>178,760</u>
Total Liabilities and Fund Equity	<u><u>\$ 179,648</u></u>

## **Thirty Fifth Judicial District Expense Fund**

### ***Statement of Revenue, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2024***

---

#### **Revenues**

Fines and Fees	\$ 98,765
Intergovernmental	19,518
Other	<u>131</u>
Total Revenues	<u>118,414</u>

#### **Expenditures**

##### **Judicial**

Contract Labor	7,675
Insurance	4,184
Library	13,057
Personnel Cost	29,255
Professional Fees	29,188
Supplies	5,087
Telephone	4,602
Travel	2,786
Other	<u>5,119</u>
Total Expenditures	<u>100,953</u>

Excess (Deficiency) of Revenue Over Expenditures	17,461
Fund Balance - Beginning of Year	<u>161,299</u>
Fund Balance - End of Year	<u><u>\$ 178,760</u></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, 2024***

---

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

	<b>State of Louisiana</b>	<b>Judicial Expense Fund</b>
Compensation	164,437	-
<u>Benefits</u>		
Health Insurance	23,562	-
Retirement	21,986	-
<u>Reimbursements</u>		
Supplies	1,166	-
Travel	4,394	-

### **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, 2024**

---

	<b>First Six Month Period Ended June 30, 2024</b>	<b>Second Six Month Period Ended December 31, 2024</b>
Receipts From:		
Grant Parish Sheriff's Office - Criminal Court Cost/Fees	23,261	24,671
Grant Parish Clerk of Court - Civil Fees	4,087	3,938
Grant Parish District Attorney - Probation / Parole / Supervision Fees	<u>3,325</u>	<u>2,822</u>
Subtotal Receipts	<u>30,673</u>	<u>31,431</u>