

**EIGHTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
WINNFIELD, LOUISIANA**

ANNUAL FINANCIAL REPORT

December 31, 2022

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winnfield, Louisiana
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Independent Accountant's Review Report

To the Honorable Anastasia Wiley, District Judge
Eighth Judicial District Court Judicial Expense Fund
Winnfield, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major funds of Eighth Judicial District Court Judicial Expense Fund, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Judicial Expense Fund's basic financial statements as listed in the table of contents. A review includes primarily applying procedures to management's financial data and making inquiries of the management of the Eighth Judicial District Court Judicial Expense Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The Judicial Expense Fund's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with the *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA and applicable standards of *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion. We are required to be independent of the Eighth Judicial District Court Judicial Expense Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements of the Eighth Judicial District Court Judicial Expense Fund in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Other Matter Paragraphs

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the following supplementary information be presented to supplement the basic financial statements:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Pension Contributions

Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Other Supplemental Information

The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer, justice system funding schedule-receiving entity, and the justice system funding schedule-collecting/disbursing entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:515.2 and the Louisiana Legislative Auditor. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Report on Other Legal and Regulatory Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 30, 2023, on the results of our agreed-upon procedures. Also presented as required is the Louisiana Attestation Questionnaire.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana
June 30, 2023

REQUIRED SUPPLEMENTAL INFORMATION (PART I)

EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Winnfield, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Eighth Judicial District Court Judicial Expense Fund, Winnfield, Louisiana, (hereafter referred to as the "Judicial Expense Fund") we offer the readers of the Judicial Expense Fund's financial statements this narrative overview and analysis of the financial activities of the Judicial Expense Fund as of and for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the Judicial Expense Fund's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

FINANCIAL HIGHLIGHTS

The Judicial Expense Fund experienced an increase in its net position of \$73,976 or 73.87% during the fiscal year ended December 31, 2022.

As of December 31, 2022, the assets of the Judicial Expense Fund exceeded its liabilities by \$174,121.

Total revenue for the Judicial Expense Fund decreased \$67,303 (20.08%) from \$335,157 (restated) for the year ended December 31, 2021, to \$267,854 for the year ended December 31, 2022.

Total expenditures of the Judicial Expense Fund decreased \$84,775 (30.42%) from \$278,653 (restated) for the year ended December 31, 2021, to \$193,878 for the year ended December 31, 2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Judicial Expense Fund's basic financial statements. The Judicial Expense Fund's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

This report also contains additional required supplementary information (budgetary comparison schedules) and other supplementary information in addition to the basic financial statements. These components are described below:

Basic Financial Statements

The basic financial statements include two kinds of financial statements that present different views of the Judicial Expense Fund – the **Government-wide Financial Statements** and **Fund Financial Statements**. These financial statements also include the **Notes to the Financial Statements** that explain some of the information in the financial statements and provide additional detail.

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Judicial Expense Fund's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Judicial Expense Fund's financial position, which assists users in assessing the Judicial Expense Fund's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenses connected with the year even if cash has not been received or paid. The Judicial Expense Fund's financial statements contain only governmental activities. The government-wide financial statements include two statements:

- The **statement of net position** presents all of the Judicial Expense Fund's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Judicial Expense Fund's net position may serve as a useful indicator of whether the financial position of the Judicial Expense Fund is improving or deteriorating.
- The **statement of activities** presents information showing how the Judicial Expense Fund's net position changed during the most recent year using the full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years. This statement also presents a comparison between direct expenses and program revenues for each function of the Judicial Expense Fund.

These two statements report the Judicial Expense Fund's net position and changes in it. You can think of the Judicial Expense Fund's net position, the difference between assets and liabilities, as one way to measure the Judicial Expense Fund's financial health, or financial position.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Judicial Expense Fund, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Judicial Expense Fund, reporting operations in more detail than the government-wide statements. The funds of the Judicial Expense Fund are categorized as governmental funds.

- *Governmental funds.* The services provided by the Judicial Expense Fund are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the year. Such information may be useful in evaluating the Judicial Expense Fund's near-term financing requirements. This approach is known as using the flow of financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the Judicial Expense Fund's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Judicial Expense Fund.

Because the focus of the governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, users may better understand the long-term impact of the Judicial Expense Fund's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities.

The Judicial Expense Fund has three governmental funds: the General Fund, the Hearing Officer Fund, and the Probation Fund. The General Fund, the Hearing Officer Fund, and the Probation Fund are considered major funds for presentation purposes. That is, each major fund is presented in a separate column in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund, the Hearing Officer Fund, and the Probation Fund. The amounts reported on the budgetary basis differ from the basis used to present the basic financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Annual budgets are prepared on the cash basis of accounting. To comply with GASB 68, there are two schedules detailing the Judicial Expense Fund proportionate share of the net pension liability and pension contributions.

Other Supplementary Information

The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented to fulfil the requirements of Louisiana Revised Statute 24:513(A)(3). The Justice System Funding Schedule – Receiving Entity and Justice System Funding Schedule – Collecting/Disbursing Entity are required by Act 87 of the 2020 Regular Legislative Session.

FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

Net Position

The Judicial Expense Fund's net position totaled \$174,121 and \$100,145 (restated), as of December 31, 2022 and 2021, respectively, an increase of \$73,976 (73.87%).

As of December 31, 2022, \$15,090 (8.67%) of the Judicial Expense Fund's net position reflects investment in capital assets such as computer equipment, office equipment, and furniture and fixtures, less depreciation and any related debt used to acquire those assets that is still outstanding.

The Judicial Expense Fund's unrestricted net position, totaling \$159,031 as of December 31, 2022, reflects the amount that may be used to meet the Judicial Expense Fund's ongoing obligations to citizens and creditors at the discretion of the District Judge of the Eighth Judicial District.

A summary of the Statement of Net Position as of December 31:

	2022	Restated 2021	% Change
ASSETS			
Cash and cash equivalents	\$ 125,486	\$ 78,703	59%
Accounts receivable	11,256	10,585	6%
Prepaid Assets	2,657	-	N/A
Capital assets, net	15,090	18,051	-16%
Net pension asset	86,507	-	N/A
Total Assets	<u>240,996</u>	<u>107,339</u>	<u>125%</u>
Deferred Outflows of Resources	<u>19,610</u>	<u>-</u>	<u>N/A</u>
LIABILITIES			
Accounts payable	1,911	1,132	69%
Payroll liabilities	3,465	6,062	-43%
Total Liabilities	<u>5,376</u>	<u>7,194</u>	<u>-25%</u>
Deferred Inflows of Resources	<u>81,109</u>	<u>-</u>	<u>N/A</u>
NET POSITION			
Net investment in capital assets	15,090	18,051	-16%
Unrestricted	159,031	82,094	94%
Total Net Position	<u>\$ 174,121</u>	<u>\$ 100,145</u>	<u>74%</u>

Changes in Net Position

Approximately 53.80% (\$144,102) of the Judicial Expense Fund's total revenues was derived through charges for services in 2022 compared to 44.23% (\$148,253) (restated) in 2021. The Judicial Expense Fund received \$123,752 (46.20%) of its total revenues through operating grants and contributions during 2022 compared to \$186,904 (55.77%) during 2021.

	2022	Restated 2021	% Change
Program Revenues:			
Charges for services	\$ 144,102	\$ 148,253	-2.80%
Operating grants and contributions	123,752	186,904	-33.79%
Total Revenues	<u>267,854</u>	<u>335,157</u>	<u>-20.08%</u>
Expenses:			
Judicial administration	193,878	278,653	-30.42%
Total Expenses	<u>193,878</u>	<u>278,653</u>	<u>-30.42%</u>
Increase/(Decrease) in Net Position	73,976	56,504	30.92%
Net Position beginning, restated	100,145	43,641	129.47%
Net Position ending	<u>\$ 174,121</u>	<u>\$ 100,145</u>	<u>73.87%</u>

FINANCIAL ANALYSIS OF THE INDIVIDUAL FUNDS

As noted earlier, the Judicial Expense Fund uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Judicial Expense Fund's government funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Judicial Expense Fund's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Judicial Expense Fund's net resources available for spending at the end of the year.

As of the end of the current year, the Judicial Expense Fund's governmental funds reported a combined ending fund balance of \$134,023, an increase of \$50,909 (61.25%) compared to the prior year.

The General Fund is the chief operating fund of the Judicial Expense Fund. Unassigned fund balance was \$73,715 at the end of the current year compared to \$39,070 (restated) at the end of the prior year, an increase of \$34,645 (88.67%).

The Hearing Officer Fund, a special revenue fund, is used to account for the proceeds and use of funds derived through the assessment of a 5% fee on non-support cases processed through the state's Child Support Enforcement Program. The fund balance assigned to hearing officer costs was \$51,186 as of December 31, 2022, compared to \$42,023 (restated) as of December 31, 2021, an increase of \$9,163 (21.80%). The Hearing Officer Fund transferred \$20,895 to the General Fund during 2022 to cover the hearing officer salary paid during the year.

The Probation Fund, a special revenue fund, is used to account for the proceeds and use of funds derived through fees for monitoring payment of fines and court costs by individuals on probation. The fund balance assigned to the Probation Fund was \$9,122 as of December 31, 2022, compared to \$2,021 at the end of the prior period, an increase of \$7,101 (351.36%). This was primarily due to a decrease in expenses resulting from a decrease in revenues.

GENERAL FUND BUDGETARY HIGHLIGHTS

Formal budgetary integration is employed as a management control device during the fiscal year. The budgetary policy of the Judicial Expense Fund complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA-R.S. 39:1301 et seq.)

The Judicial Expense Fund's budget for the general fund and the hearing officer fund were amended once for 2022. The budget for the probation fund was not amended.

General fund. Revenues and other financing sources on the budgetary basis for the General Fund were \$2,890 more than the final budgeted amounts. Expenditures for the General Fund were \$13,105 less than the final budgeted amounts.

Hearing Officer Fund. Revenues on the budgetary basis for the Hearing Officer Fund were \$942 (3.04%) less than the final budgeted amounts. Expenditures and other financing uses for the Hearing Officer Fund were \$195 (0.94%) more than the final budgeted amounts.

Probation Fund. Revenues for the Probation Fund were \$1,499 (17.43%) less than the final budgeted amounts. Expenditures and other financing uses for the Probation Fund were \$2,150 less than the final budgeted amounts.

CAPITAL ASSET ADMINISTRATION

The Judicial Expense Fund's investment in capital assets for governmental activities as of December 31, 2022, totaled \$46,271, net of accumulated depreciation of \$31,181 leaving a book value of \$15,090. This investment in capital assets consists of computers and related peripheral equipment, other office equipment, and furniture and fixtures. During the year ended December 31, 2022, the Expense Fund purchased a new copy machine. Depreciation charges for the year totaled \$4,048.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

As a result of declining revenue, the Judicial Expense Fund requested financial support from the Winn Parish Police Jury. As a result, the Police Jury is now sending the Judicial Expense Fund approximately \$7,300 per month to cover expenditures. Revenues and expenditures are expected to remain stable in the following year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the finances of the Judicial Expense Fund and seeks to demonstrate the Judicial Expense Fund's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District Judge Anastasia Wiley of the Eighth Judicial District, P.O. Box 71, Winnfield, Louisiana 71483 or by calling (318) 628-4596.

BASIC FINANCIAL STATEMENTS

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana

GOVERNMENTAL FUNDS BALANCE SHEETS / STATEMENT OF NET POSITION
December 31, 2022

	Governmental Funds Financial Statements				Adjustments	Government-wide
	Balance Sheets					Statements
	General Fund	Hearing Officer Fund	Probation Fund	Total		Statement of Net Position
ASSETS						
Cash and interest-bearing deposits	\$ 67,435	\$ 48,929	\$ 9,122	\$ 125,486	\$ -	\$ 125,486
Accounts receivables, net	8,999	2,257	-	11,256	-	11,256
Prepaid expenses	2,657	-	-	2,657	-	2,657
Capital assets, net	-	-	-	-	15,090	15,090
Net pension asset	-	-	-	-	86,507	86,507
TOTAL ASSETS	\$ 79,091	\$ 51,186	\$ 9,122	\$ 139,399	101,597	240,996
DEFERRED OUTFLOWS OF RESOURCES						
Pension related					19,610	19,610
LIABILITIES						
Accounts payable	\$ 1,911	\$ -	\$ -	\$ 1,911	-	1,911
Payroll related liabilities	2,185	-	-	2,185	-	2,185
Compensated absences	1,280	-	-	1,280	-	1,280
TOTAL LIABILITIES	5,376	-	-	5,376	-	5,376
DEFERRED OUTFLOWS OF RESOURCES						
Pension related					81,109	81,109
FUND BALANCE/NET POSITION						
Fund Balances:						
Assigned	-	51,186	9,122	60,308	(60,308)	-
Unassigned	73,715	-	-	73,715	(73,715)	-
TOTAL FUND BALANCES	73,715	51,186	9,122	134,023	(134,023)	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 79,091	\$ 51,186	\$ 9,122	\$ 139,399		
Net Position:						
Net investment in capital assets					15,090	15,090
Restricted					60,308	60,308
Unrestricted					98,723	98,723
TOTAL NET POSITION					\$ 174,121	\$ 174,121

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana**

**Reconciliation of Fund Balance on the Balance Sheet for Governmental Fund:
to Net Position of Governmental Activities on the Statement of Net Position
December 31, 2022**

Fund Balance - Governmental Fund	\$	134,023
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		15,090
Certain deferred outflows reported in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows - pension related		19,610
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds.		
Deferred inflows - pension related		(81,109)
Net pension liability		86,507
 Total Net Position of Governmental Activities	 \$	 <u>174,121</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana

STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	Governmental Funds Financial Statements				Adjustments	Government-wide
	Statement of Revenue, Expenditure, and Change in Fund Balance					Statements
	General Fund	Hearing Officer Fund	Probation Fund	Total		Statement of Activites
Expenditures/expenses						
Judicial Administration						
Personal services & related benefits \$	146,798	\$ -	\$ -	\$ 146,798	\$ (26,028)	\$ 120,770
Operating expenses	58,056	-	-	58,056	-	58,056
Travel and training	11,004	-	-	11,004	-	11,004
Capital outlays	1,087	-	-	1,087	(1,087)	-
Depreciation and amortization	-	-	-	-	4,048	4,048
Total expenditures/expenses	<u>216,945</u>	<u>-</u>	<u>-</u>	<u>216,945</u>	<u>(23,067)</u>	<u>193,878</u>
Program revenues						
Charges for services:						
Fines, fees, contracts	106,943	30,058	7,101	144,102	-	144,102
Operating grants and contributions						
State of Louisiana	37,244	-	-	37,244	-	37,244
Winn Parish Police Jury	86,508	-	-	86,508	-	86,508
Total program revenues	<u>230,695</u>	<u>30,058</u>	<u>7,101</u>	<u>267,854</u>	<u>-</u>	<u>267,854</u>
Excess(deficiency) of revenues over expenditures/changes in net position	13,750	30,058	7,101	50,909	23,067	73,976
Other financing sources(uses):						
Operating transfers in(out)	<u>20,895</u>	<u>(20,895)</u>	<u>-</u>	<u>-</u>		
Excess(deficiency) of revenues over expenditures and other financing sources(uses)/changes in net position	34,645	9,163	7,101	50,909	23,067	73,976
Fund Balance / Net Position						
Beginning of the year, restated	39,070	42,023	2,021	83,114		100,145
End of the year	<u>\$ 73,715</u>	<u>\$ 51,186</u>	<u>\$ 9,122</u>	<u>\$ 134,023</u>		<u>\$ 174,121</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of the Governmental Fund to the Statement of Activities**
For the Year Ended December 31, 2022

Net change in Fund Balance - Governmental Fund	\$	50,909
<p>Governmental funds report capital outlays as expenditures because such outlays use current financial resources. However, for governmental activities those capital outlays are reported in the Statement of Net Position and are allocated over their useful lives in the Statement of Activities.</p>		
Capital Outlays		1,087
Depreciation expense		(4,048)
<p>In the Statement of Activities pension benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).</p>		
Non-employer contributions to cost-sharing pension plan		1,519
Pension (expense) benefit		24,509
Net change in Net Position	\$	<u><u>73,976</u></u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

NOTES TO THE FINANCIAL STATEMENTS

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

INTRODUCTION

The Eighth Judicial District Court Judicial Expense Fund was established by Act 916 of the 1985 Session of the Louisiana Legislature to be effective January 1, 1986. The Act provides for the collection of fees in the form of court costs and fines. The Winn Parish Clerk of Court places all sums collected or received under this Act in a separate account over which the judge of the Eighth Judicial District controls all disbursements made there from. The Act provides that these monies may be used to pay salaries for court reporters and such secretarial, clerical, research, administrative, or other personnel as are deemed necessary to expedite the business and function of court. In addition, the judge may utilize these monies of the Judicial Expense Fund to pay all or any part of the cost of establishing or maintaining a law library for the court, or for buying or maintaining any type of equipment, supplies, or other items consistent with or germane to the efficient operation of the court, except for the payment of judge's salary.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting methods and procedures adopted by the Eighth Judicial District Court Judicial Expense Fund, Winnfield, Louisiana, (the "Judicial Expense Fund") conform to generally accepted accounting principles (GAAP) as applied to governmental entities. The Judicial Expense Fund applies all relevant Government Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting reporting standards. GAAP, as applicable to governments, also conforms to requirements of Louisiana R.S. 24:517 and the guides set forth in the industry guide, *Audits of State and Local Government Units*, published by the American Institute of Certified Public Accountants.

The following notes to the financial statements are an integral part of the Judicial Expense Fund's financial statements.

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially responsible, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria include:

- 1) Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- 2) Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 3) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Judicial Expense Fund is a part of the district court system. The district court judge is an independently elected official. The Judicial Expense Fund is a legally separate organization. The district court judge has determined that the Judicial Expense Fund is not a component unit of the Winn Parish Police Jury.

For financial reporting purposes, in conformance with GASB Statement No. 14, the Judicial Expense Fund includes all funds that are within the oversight responsibility of the Judicial Expense Fund. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship. Based on this criterion, the Judicial Expense Fund has no component units.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Judicial Expense Fund have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

The Judicial Expense Fund uses funds to maintain its financial records during the year. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Governmental Funds – Governmental funds account for all of the Judicial Expense Fund's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between the governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations.

The following are the Judicial Expense Fund's major governmental funds:

General Fund: The General Fund is the general operating fund of the Judicial Expense Fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue resources that are legally restricted to expenditure for specific purposes. The Judicial Expense Fund has two special revenue funds:

- **Hearing Officer Fund** - accounts for a five percent (5%) fee assessed in non-support cases that are processed through the state's Child Support Enforcement Program. These fees are used to pay the salary of the hearing officer appointed by the judge of the Eighth Judicial District to hear support related matters as well as to fund other expenditures incurred in connection with this function.
- **Probation Fund** - accounts for \$200 per DWI misdemeanor case and \$35 per case for all other misdemeanor cases. These assessed fees are for monitoring compliance and payments of fines and court costs paid by individuals on misdemeanor probation. The fees are used to pay health insurance benefits for employees monitoring the payments of assessed court costs and fines.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Government-wide Financial Statements

The statement of net position and the statement of activities report information on all of the financial activities of the Judicial Expense Fund as a whole. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment of the Judicial Expense Fund's activities is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues reduce the cost of the function to be financed by the Judicial Expense Fund's general revenues. Program revenues included in the statement of activities are (1) derived directly from fees and charges paid by court users who purchase, use or directly benefit from goods, services, or privileges provided by a given function, (2) operating grants and contributions, and (3) capital grants and contributions. For identifying to which function a program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which includes interest earned and other items not properly included in program revenues.

Fund Financial Statements

The fund financial statements report financial information by major and nonmajor funds. The emphasis of fund financial statements is on major governmental funds, each of which is displayed in a separate column. Nonmajor funds are aggregated and presented in a single column.

A fund is considered major if it is the primary operating fund of the Judicial Expense Fund or if it meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures of that individual governmental fund are at least five percent (5%) of the total for all funds.
- b. The Judicial District Expense Fund's management believes that the fund is particularly important to the financial statement users.

The Judicial Expense Fund considers all of its funds to be major funds.

The amounts reflected in the fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Judicial Expense Fund's operations.

The amounts reflected in the fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Judicial Expense Fund considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

Revenues:

Court costs, fines and forfeitures are recognized as income in the year settled.

Revenue from federal and state grants is recognized when all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the year when use is first permitted; matching requirements, in which the Judicial Expense Fund must provide local resources to be used for a specified purpose; and expenditure requirements, in which resources are provided to the Judicial Expense Fund on a reimbursement basis.

Substantially all other revenues are recorded when received by the Judicial Expense Fund.

Based on the above criteria, state grants, court costs, and fines and forfeitures are treated as susceptible to accrual.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Salaries and related payroll taxes and benefits are recorded when employee services are provided to the Judicial Expense Fund.

Purchases of capital assets in the governmental funds are recorded as expenditures when purchased. Governmental fund capital assets are reported at cost, net of accumulated depreciation, only in the government-wide financial statements.

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, and savings deposits. Cash equivalents include short term, highly liquid investments with original maturities of 90 days or less when purchased. Under state law, the Judicial Expense Fund may deposit funds in demand deposits or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible amounts are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the receivable. At December 31, 2022, no amounts were deemed to be uncollectible.

G. Capital Assets

Capital assets are reported in the government-wide financial statements at historical cost less accumulated depreciation. Additions, improvements or other capital outlays that significantly extend the useful life of an asset are capitalized. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

The Judicial Expense Fund maintains a threshold level of \$200 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Equipment	3-5 years
Furniture and fixtures	7 years

Capital assets are recorded as expenditures in the governmental funds at the time purchased. No depreciation expense is recorded in the fund financial statements.

Assets purchased under a Grant Program are currently being accounted for by the Judicial Expense Fund. However, under the provisions of the Grant contracts the assets are the property of the Louisiana Supreme Court. The Louisiana Supreme Court has instructed the Judicial Expense Fund to maintain control and ownership. The Louisiana Supreme Court retains reversion rights in those assets.

H. Compensated Absences

The Judicial Expense Fund has the following policy relating to vacation, sick and personal leave:

- Personal leave is earned at the rate of one day per month and is cumulative to a maximum of two (2) days.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Compensated Absences (Continued)

- Sick leave is earned at the rate of one day per month and is cumulative to a maximum of twenty-four (24) days.
- Two weeks of vacation leave is earned each year.

Any accumulated vacation leave which is not taken by December 31 of each year will be forfeited.

There was a total of \$1,280 of accumulated unpaid compensated absences as of December 31, 2022, computed in accordance with GASB Codification Section C60. This amount is recorded as an obligation of the General Fund.

I. Interfund Transactions

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without the expectation of repayment, the transaction is reported as a transfer and is treated as a source of income by the recipient fund and as an expenditure by the providing fund. Quasi-external transactions, if any, are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

K. Fund Equity

The Judicial Expense Fund has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Judicial Expense Fund is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

In the fund financial statements, governmental fund balance is presented in five possible categories:

- **Nonspendable** – resources which cannot be spent because they are either (a) not in spendable form (such as prepaid items) or; (b) legally or contractually required to be maintained intact.
- **Restricted** – resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** – resources which are subject to limitations or constraints to specific purposes the government imposes upon itself at its highest level of decision making (the district judge). These amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
- **Assigned** – resources neither restricted nor committed for which the district judge has a stated intended use.
- **Unassigned** – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount.

The district judge establishes (and modifies and rescinds) fund balance commitments and assignments. The Judicial Expense Fund would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Position

The Judicial Expense Fund has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

In the government-wide financial statements the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources is classified as net position and is reported in three components:

- **Net investment in capital assets** - Consists of the historical cost of capital assets net of accumulated depreciation and reduced by any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- **Restricted net position** - Consists of assets that are restricted by the Judicial Expense Fund's creditors (for example, through debt covenants), by state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state) and by other contributors (less related liabilities and deferred inflows of resources).
- **Unrestricted net position** - Consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Judicial Expense Fund's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

When an expense is incurred that can be paid using either restricted or unrestricted resource (net position) the Judicial Expense Fund's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

M. Pension Plans

The Eighth Judicial District Court is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension benefit or expense, information about the fiduciary net position of each of the plans, and additions to / deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

N. Deferred Outflows/Inflows of Resources Related to Pensions

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applied to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applied to future periods and will not be recognized as an inflow of resources until that time.

2. CASH AND CASH EQUIVALENTS

At December 31, 2022, the Judicial Expense Fund had cash and cash equivalents (book balances) totaling \$125,486 consisting of demand deposits with financial institutions. These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The cash equivalents of the Judicial Expense Fund are subject to the following risks:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year end, the Judicial Expense Fund had collected bank balances of \$127,579 which was fully protected by federal depository insurance.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

3. RECEIVABLES

Receivables at December 31, 2022, consisted of court costs and fees and grant revenues, which were earned during December 2022, but not remitted by the collecting agency until after year-end.

	General Fund	Hearing Officer Fund	Total
Winn Parish Clerk of Court--Criminal Fees	\$ 870	\$ -	\$ 870
Winn Parish Clerk of Court--Fees	260	-	260
Winn Parish Sheriff--Fines and Forfeitures	5,014	-	5,014
Winn Parish Sheriff--Bench Warrants	2,390	-	2,390
Winn Parish Sheriff- Bond fees	465	-	465
State of Louisiana--Office of Family Support	-	2,257	2,257
Totals	\$ 8,999	\$ 2,257	\$ 11,256

4. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
<u>Governmental Activities:</u>				
Capital assets, being depreciated				
Office furniture	\$ 15,976	\$ -	\$ -	\$ 15,976
Office equipment	34,489	1,087	5,281	30,295
Total capital assets, being depreciated	50,465	1,087	5,281	46,271
Less accumulated depreciation for				
Office furniture	7,367	1,826	-	9,193
Office equipment	25,047	2,222	5,281	21,988
Total accumulated depreciation	32,414	4,048	5,281	31,181
Total capital assets being depreciated, net	\$ 18,051	\$ (2,961)	\$ 10,562	\$ 15,090

For the year ended December 31, 2022, depreciation expense is \$4,048.

5. OPERATING TRANSFERS

In the ordinary course of business, the Judicial Expense Fund routinely transfers resources between its funds. Transfers are used to (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) use unrestricted revenues to finance various programs accounted for in other funds in accordance with budgetary authorizations.

6. PENSION PLAN

Plan description. Full-time employees (approximately 3) of the Eighth Judicial District Court are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Eighth Judicial District Court are members of Plan A. Plan A was designated for employers out of Social Security.

Eligibility Requirements: All permanent employees working at least 28 hours per week are eligible to participate in the System on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January, 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

Retirement Benefits: The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

6. PENSION PLAN (Continued)

2. Age 55 with twenty-five (25) years of creditable service
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service
2. Age 62 with 10 years of service
3. Age 67 with 7 years of service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits: Upon the death of any member of Plan A with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan: In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund. Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments in to the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date. For those eligible to enter DROP prior to January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any return and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits: A member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost of Living Increases: The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on the member's retirement date. Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. Lastly, ACT 270 of 2009 provided for further reduced actuarial payments to provide a cost of living increase up to 2.5% cost of living adjustment commencing at age 55.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

6. PENSION PLAN (Continued)

Contributions

As provided by R.S. 11:103, the employer contributions are actuarially determined each year. For the year ended December 31, 2021, the actuarially determined contribution rate was 10.38% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2021, was 12.25%. Contributions to the System also include one-fourth of one percent the taxes shown to be collectible by the tax rolls of each parish. These additional sources of income are used as additional employer contributions and are considered support from Non-employer contributing entities.

The contribution requirements of plan members and the Eighth Judicial District Court are established and may be amended by state statute. The Eighth Judicial District Court was accepted into the Plan on January 1, 2021. The Eighth Judicial District Court's contributions for the years ending December 31, 2022, and 2021, were \$9,871 and \$15,094 respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the Eighth Judicial District Court reported a net pension asset of \$86,507 for its proportionate share of the net pension asset of the Plan. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Eighth Judicial's proportion of the net pension asset was based on a projection of the Eighth Judicial's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2021, the Eighth Judicial's proportion was 0.018365%.

For the year ended December 31, 2022, the Eighth Judicial recognized a pension benefit of \$24,509, representing its proportionate share of the Plan's net expense, including amortization of deferred amounts.

At December 31, 2022, the Eighth Judicial reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 5,227	\$ 6,270
Changes in Assumptions	4,512	-
Net Difference between projected and actual earnings on pension plan	-	74,827
Changes in employer's proportion of beg NPL	-	-
Differences between employer and proportionate share of contributions	-	12
Subsequent Measurement Contributions	9,871	-
Total	\$ 19,610	\$ 81,109

The Eighth Judicial reported a total of \$9,871 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2021, which will be recognized as a reduction in net pension liability in the retirement fund year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

December 31,	
2022	\$ (13,002)
2023	(30,035)
2024	(20,312)
2025	(8,021)
2026	-
	\$ (71,370)

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

6. PENSION PLAN (Continued)

Actuarial Methods: The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees past periods of service less the amount of the pension plan's fiduciary net position. The components of the net pension liability (benefit) of the System's employers as of December 31, 2021, are as follows:

Total Pension Liability	\$	827,342
Plan Fiduciary Net Position		913,849
Total Net Pension Liability (Asset)	\$	<u>(86,507)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, is as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

Discount Rate. The discount rate used to measure the total pension liability was 6.40 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model, a treasury yield curve approach and an equity building-block model. Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

6. PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real assets	2%	0.11%
Total	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality.

Sensitivity of the Eighth Judicial's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability(asset) of the Judicial District calculated using the discount rate of 6.40 percent, as well as what the Judicial District's net pension liability(asset) would be if it were calculated using a discount rate that is one percentage point lower (5.40 percent) or one percentage point higher (7.40 percent) than the current rate:

	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 6.40%
Net pension liability (asset)	\$ (15,423)	\$ (86,507)	\$ (171,892)

Plan Fiduciary Net Position. The changes in the net pension liability for the year ended December 31, 2021, were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

Changes of Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Change in Proportion:

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

6. PENSION PLAN (Continued)

Contributions—Proportionate Share: Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Retirement System Audit Report: Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2021. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.lia.state.la.us.

Estimates: The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Accordingly actual results may differ from estimated amounts.

7. RELATED PARTY TRANSACTIONS

Procedures, observations and inquires did not disclose any material related party transactions for the fiscal year ended December 31, 2022.

8. COSTS AND SERVICES PROVIDED BY THE WINN PARISH POLICE JURY

The Winn Parish Police Jury provides the Judicial Expense Fund with office facilities and the related utility costs for such facilities. These costs are not determinable and are not included in the accompanying basic financial statements.

9. LITIGATION

The Eighth Judicial District Court Judicial Expense Fund was not involved in any litigation at December 31, 2022.

10. RESTATEMENT AND CORRECTION OF ERRORS

Adjustment errors were made during the year ended December 31, 2021, that were discovered in the current period that resulted in accounts receivable balances and prepaid expense balances being overstated. Additionally, the Eighth Judicial District Court Judicial Expense Fund was not previously identified as a participating employer in the Parochial Employees' Retirement System of Louisiana. Employees of the District were previously reported under the Winn Parish Police Jury. As such, previously, no GASB 68 balances were reported by the Judicial District. Beginning with the December 31, 2021 Parochial Employees' Retirement System of Louisiana report on participating employer balances, the Judicial District is now an identified employer under the plan and must now comply with GASB 68. Below are the results of the adjustments:

	Governmental Funds			
	General Fund	Hearing Officer Fund	Probation Fund	Total
Total Fund balances, December 31, 2021, as previously reported	\$ 40,658	\$ 47,935	\$ 2,021	\$ 90,614
Correcting receivable and prepaid expense errors	(1,588)	(5,912)	-	(7,500)
Total Fund balances, December 31, 2021, Restated	\$ 39,070	\$ 42,023	\$ 2,021	\$ 83,114

	Governmental Activities
Total Net Position, December 31, 2021, as previously reported	\$ 108,665
Correcting receivable and prepaid errors in prior period	(7,500)
Restatement after implementation of GASB 68	(1,020)
Total Net Position, December 31, 2021, Restated	\$ 100,145

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Notes to Financial Statements

December 31, 2022

10. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2023, which is the date the financial statements were available to be issued and has concluded that there are no significant events requiring recognition or disclosure through that date.

REQUIRED SUPPLEMENTAL INFORMATION (PART II)

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Judicial Administration				
Personal services & related benefits	\$ 194,617	\$ 178,550	\$ 146,798	\$ 31,752
Operating expenses	41,750	41,000	58,056	(17,056)
Travel and training	4,000	10,500	11,004	(504)
Capital outlays	-	-	1,087	(1,087)
Total expenditures	<u>240,367</u>	<u>230,050</u>	<u>216,945</u>	<u>13,105</u>
Revenues				
Fines, fees, contracts	106,164	104,400	106,943	2,543
Grants and contributions	128,087	123,600	123,752	152
Total General Revenues	<u>234,251</u>	<u>228,000</u>	<u>230,695</u>	<u>2,695</u>
Excess(deficiency) of revenues over expenditures/ changes in net position	(6,116)	(2,050)	13,750	15,800
Other financing sources(uses):				
Operating transfers in(out)	<u>20,350</u>	<u>20,700</u>	<u>20,895</u>	<u>195</u>
Total other financing sources (uses)	<u>20,350</u>	<u>20,700</u>	<u>20,895</u>	<u>195</u>
Excess(deficiency) of revenues over expenditures and other financing sources(uses)/changes in net position	14,234	18,650	34,645	15,995
Fund Balance / Net Position				
Beginning of the year	39,070	39,070	39,070	-
End of the year	<u>\$ 53,304</u>	<u>\$ 57,720</u>	<u>\$ 73,715</u>	<u>\$ 15,995</u>

See the accompanying independent accountant's review report.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana
BUDGETARY COMPARISON SCHEDULE - Hearing Officer Fund

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Expenditures				
Judicial Administration	\$ -	\$ -	\$ -	\$ -
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues				
Fines, fees, contracts	31,000	31,000	30,058	(942)
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>30,058</u>	<u>(942)</u>
Excess(deficiency) of revenues over expenditures	31,000	31,000	30,058	(942)
Other financing sources(uses):				
Operating transfers in(out)	(18,200)	(20,700)	(20,895)	(195)
Total other financing sources (uses)	<u>(18,200)</u>	<u>(20,700)</u>	<u>(20,895)</u>	<u>(195)</u>
Excess(deficiency) of revenues over expenditures and other financing sources(uses)	12,800	10,300	9,163	(1,137)
Fund Balance				
Beginning of the year	42,023	42,023	42,023	-
End of the year	<u>\$ 54,823</u>	<u>\$ 52,323</u>	<u>\$ 51,186</u>	<u>\$ (1,137)</u>

See the accompanying independent accountant's review report.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana
BUDGETARY COMPARISON SCHEDULE - Probation Fund

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Expenditures				
Judicial Administration	\$ -	\$ -	\$ -	\$ -
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues				
Fines, fees, contracts	8,600	8,600	7,101	(1,499)
Total revenues	<u>8,600</u>	<u>8,600</u>	<u>7,101</u>	<u>(1,499)</u>
Excess(deficiency) of revenues over expenditures	8,600	8,600	7,101	(1,499)
Other financing sources(uses):				
Operating transfers in(out)	(2,150)	(2,150)	-	2,150
Total other financing sources (uses)	<u>(2,150)</u>	<u>(2,150)</u>	<u>-</u>	<u>2,150</u>
Excess(deficiency) of revenues over expenditures and other financing sources(uses)	6,450	6,450	7,101	651
Fund Balance				
Beginning of the year	2,021	2,021	2,021	-
End of the year	<u>\$ 8,471</u>	<u>\$ 8,471</u>	<u>\$ 9,122</u>	<u>\$ 651</u>

See the accompanying independent accountant's review report.

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana**

**Schedule of Proportionate Share
of the Net Pension Liability
For the Year Ended December 31, 2022**

<u>Fiscal Year*</u>	<u>Agency's proportion of the net pension liability (asset)</u>	<u>Agency's proportionate share of the net pension liability (asset)</u>	<u>Agency's covered payroll</u>	<u>Agency's proportionate share of the net pension liability (asset) as a % of its covered payroll</u>	<u>Plan fiduciary net position as a % of the total pension liability</u>
Parochial Employees's Retirement System of Louisiana (Plan A)					
2022	0.018365%	\$ (86,507)	\$ 123,216	-70%	110.5%

*Amounts presented were determined as of the pension measurement date (December 31, 2021)

*This schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana**

**Schedule of Pension Contributions
For the Year Ended December 31, 2022**

<u>Fiscal Year*</u>	<u>(a) Statutorily Required Contribution</u>	<u>(b) Contributions in relation to the statutorily required contribution</u>	<u>(a-b) Contribution Deficiency (Excess)</u>	<u>Agency's covered payroll</u>	<u>Contributions as a % of covered payroll</u>
Parochial Louisiana State Employees' Retirement System					
2022	\$ 9,871	\$ 9,871	\$ -	\$ 85,833	11.5%

*Amounts presented were determined as of the end of the fiscal year (December 31).

*This schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

As of and for the year ended December 31, 2022

The proposed budgets for the December 31, 2022, fiscal year were made available for public inspection at the office of the Eighth Judicial District Court at least 15 days prior to the beginning of the budget year. The proposed budgets for the General Fund and the Special Revenue Funds (Hearing Officer Fund and Probation Fund) are prepared on the cash basis of accounting which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). All appropriations lapse at year-end.

The Louisiana Local Government Budget Act provides that “the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing year”. The “total estimated funds available” is the sum of the respective estimated fund balances at the beginning of the year and the anticipated revenues for the current year.

General fund. Revenues and other financing sources on the budgetary basis for the General Fund were \$2,890 more than the final budgeted amounts. Expenditures for the General Fund were \$13,105 less than the final budgeted amounts.

Hearing Officer Fund. Revenues on the budgetary basis for the Hearing Officer Fund were \$942 (3.04%) less than the final budgeted amounts. Expenditures and other financing uses for the Hearing Officer Fund were \$195 (0.94%) more than the final budgeted amounts.

Probation Fund. Revenues for the Probation Fund were \$1,499 (17.43%) less than the final budgeted amounts. Expenditures and other financing uses for the Probation Fund were \$2,150 less than the final budgeted amounts.

Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. The Judicial Expense Fund’s budget for the general fund and the hearing officer fund were amended once for 2022. The budget for the probation fund was not amended.

Through the budget, the Judicial Expense Fund allocates its resources and establishes its priorities. The annual budget assures the efficient and effective uses of the Judicial Expense Fund’s economic resources. It establishes the foundation of effective financial planning by providing resource planning, performance measures and controls that permit the evaluation and adjustment of Judicial Expense Fund’s performance.

The budget is structured such that revenues are budgeted by source and appropriations are budgeted by principal type of expenditure. Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year end. The district judge may revise or amend the budget at her discretion.

Pension Information

The schedule of the Judicial Expense Fund’s proportionate share of the net pension liability and the schedule of the Judicial Expense Fund’s pension contributions are intended to show information for 10 years. Additional years will be displayed as they become available.

Changes of Assumptions:

Year ended	Discount Rate	Investment Rate of return	Inflation Rate	Expected Remaining lives	Projected Salary increase
Dec. 31, 2021	6.40%	6.40%	2.3%	4	4.75%

OTHER SUPPLEMENTAL INFORMATION

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Winn Parish, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
 For the Year Ended December 31, 2022

Purpose	<u>Anastasia Wiley</u> <u>District Judge</u>	
Salary	\$	-
Benefits- Insurance		-
Benefits- retirement		-
Benefits- other		-
Car Allowance		-
Vehicle provided by government		-
Per diem		-
Reimbursements		-
Travel		-
Registration fees		-
Conference travel		4,063
Continuing professional education fees		1,144
Housing		-
Unvouchered expenses		-
Special meals		-

Note 1. The Judge is an elected official and is an employee of the Louisiana Supreme Court. The amounts paid by the Louisiana Supreme Court are not included in the financial statements.

See accompanying independent accountant's review report.

Justice System Funding Schedule - Receiving Entity
 As Required by Act 87 of the 2020 Regular Legislative Session

Schedule 7

Identifying Information	
Entity Name	8th Judicial District Court Judicial Expense Fund
LLA Entity ID #	9131
Date that reporting period ended (mm/dd/yyyy)	12/31/2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022
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General Fund

Receipts From:

<i>Winn Parish Sheriff, Criminal Fines - Contempt</i>	11,585	8,775
<i>Winn Parish Sheriff, Bond Fees</i>	7,312	7,476
<i>Winn Parish Sheriff, Criminal Fines - Other</i>	30,009	30,082
<i>Winn Parish Clerk of Court, Criminal Court Costs/Fees</i>	3,435	3,788
<i>Winn Parish Clerk of Court, Civil Fees</i>	1,720	1,480
Subtotal Receipts	54,061	51,601

Ending Balance of Amounts Assessed but Not Received	-	-
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Probation Fund

Receipts From:

<i>Winn Parish Sheriff, Probation/Parole/Supervision Fees</i>	250	650
Subtotal Receipts	250	650

Ending Balance of Amounts Assessed but Not Received	-	-
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Supplemental information.
 See the accompanying independent accountant's review report.

Identifying Information		
Entity Name	8th Judicial District Court Judicial Expense Fund	
LLA Entity ID #	9131	
Date that reporting period ended	12/31/2022	

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
--	--	--

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand)	-	-
---	---	---

Add: Collections

Civil Fees (including refundable amounts such as garnishments or advance deposits)	-	-
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	1,385	4,815
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-

Subtotal Collections	1,385	4,815
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Less: Disbursements To Governments & Nonprofits:

None	-	-
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Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	1,385	4,815
Amounts "Self-Disbursed" to Collecting Agency	-	-

Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	-
Payments to 3rd Party Collection/Processing Agencies	-	-

Subtotal Disbursements/Retainage	1,385	4,815
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Total: Ending Balance of Amounts Collected but not Disbursed/Retained	-	-
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Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
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Other Information:		
a Ending Balance of Total Amounts Assessed but not yet Collected	-	-
b Total Waivers During the Fiscal Period	-	-
Supplemental information. See the accompanying independent accountant's review report.		

OTHER REPORTS



Dees Gardner, Certified Public Accountants, LLC

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Independent Accountant's Report on Applying Agreed-Upon Procedures

The Honorable Anastasia Wiley, District Judge
Eighth Judicial District Court Judicial Expense Fund
And the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Eighth Judicial District Court Judicial Expense Fund's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of Eighth Judicial District Court Judicial Expense Fund is responsible for its financial records and compliance with applicable laws and regulations.

The Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Judicial District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable, and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$60,000 or public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics).

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the fiscal year.

Management provided us with the required list.

4. Report whether any employees' names appear on both lists obtained Procedures 2 and 3.

None of the employees included on the list of employees provided by management (agreed-upon procedure No. 3) appeared on the list provided by management in agreed-upon procedure No. 2.

5. Obtain a list of all disbursements made during the year, and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

A list of disbursements was obtained. None of the business interests were found as a vendor.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and all amendments.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

No exceptions were noted in reviewing budget adoption and amendment documentation.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

Revenues and other financing sources on the budgetary basis for the General Fund were \$2,890 more than the final budgeted amounts. Expenditures for the General Fund were \$13,105 less than the final budgeted amounts. Revenues on the budgetary basis for the Hearing Officer Fund were \$334 (1.08%) less than the final budgeted amounts. Expenditures and other financing uses for the Hearing Officer Fund were \$195 (0.94%) more than the final budgeted amounts. Revenues for the Probation Fund were \$1,499 (17.43%) less than the final budgeted amounts. Expenditures and other financing uses for the Probation Fund were \$2,150 less than the final budgeted amounts.

Management's response: We will be more diligent in watching the budget to actual amounts and amending the budget as needed for the Probation Fund.

Accounting and Reporting

9. Obtain the list of disbursement made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and

- a. Report whether the six disbursements agree to the amount and payee in the supporting documentation.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. Report whether the six disbursements are coded to the correct fund and general ledger account

All payments were properly coded to the correct general ledger account.

- c. Report whether the six disbursements were approved in accordance with policies and procedures.

Inspection of documentation supporting the selected disbursements indicated approvals from the Judge.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:28 (the open meetings law) and report whether there are any exceptions.

This is not applicable to the Judicial Expense Fund.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected deposits for the period under examination and found no indication of new bank loans, bonds, or like indebtedness in .

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The report was filed timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Not applicable to entity. Reports filed timely.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

- Segregation of duties issues have largely been resolved with independent accounting services having been hired to reconcile the books monthly and prepare and complete payroll functions.

We were engaged by the Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Judicial District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the Judicial District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Dees Gardner, Certified Public Accountants, LLC

Dees Gardner, Certified Public Accountants, LLC
Mansfield, Louisiana
June 30, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

March 20, 2023 (Date Transmitted)

Dees Gardner, CPAs, LLC

122 Jefferson Street

Mansfield, LA 71052

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No [] N/A []

General

We acknowledge that we are responsible for the District's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No [] N/A []

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes [] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

Andrew Wiley

District Judge 3/22/23 Date