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

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and/or other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the West Parish Police Jury
Winnfield, Louisiana

Financial Statements
And Independent Auditors' Reports
As of and for the Year Ended December 31, 2003

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EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury
Winfield, Louisiana

Financial Statements
And Independent Auditors' Reports
As of and for the Year Ended December 31, 2003

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INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

The Honorable Ben W. Wiley, District Judge
Eighth Judicial District
Winfield, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Eighth Judicial District Court Judicial Expense Fund, Winfield, Louisiana, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2003. These financial statements are the responsibility of the management of the Eighth Judicial District Court Judicial Expense Fund. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Eighth Judicial District Court Judicial Expense Fund as of December 31, 2003, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in note 1 to the basic financial statements, the Eighth Judicial District Court Judicial Expense Fund adopted the provisions of *Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*; and *Governmental Accounting Standards Board Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (Omnibus), in 2003.

In accordance with Government Auditing Standards, we have also issued our report dated February 19, 2004, on our consideration of the Eighth Judicial District Court Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information listed as Required Supplemental Information in the Table of Contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Smith Pugh & Company, LLP

Smith Pugh & Company, LLP
Certified Public Accountants
Shreveport, Louisiana
February 19, 2004

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Eighth Judicial District Court Judicial Expense Fund's (hereafter referred to as "Judicial Expense Fund") annual financial report presents our discussion and analysis of the Judicial Expense Fund financial performance during the fiscal year that ended on December 31, 2003. Please read it in conjunction with the Judicial Expense Fund's financial statements, which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A. However, because this is the first year of implementing the new reporting model, certain necessary comparative information of the previous year was not prepared. Considering the financial resources necessary to prepare this information for the first year, and that GASB Statement No. 34 permits the omission of the comparative information in the first year of adoption of the new reporting model, the Judicial Expense Fund has elected to exclude the information in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

In accordance with Government Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Judicial Expense Fund has started to depreciate capital assets resulting in a calculation of depreciation expense and accumulated depreciation as of December 31, 2003.

The Judicial Expense Fund experienced an increase in its Net Assets by 17.51% (\$19,876) during the fiscal year ended December 31, 2003. As of December 31, 2003, the assets of the Court exceeded its liabilities by \$127,993. Of this amount \$115,088 (90.39%) is reported as "unrestricted net assets" and represents the amount available to be used to meet the Judicial Expense Fund's ongoing obligations to the citizens of West Parish, Louisiana.

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 schedules) 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 the **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 assets** presents all of the Judicial Expense Fund's assets and liabilities, with the difference between the two reported as "net assets". Over time, increases or decreases in the Judicial Expense Fund's net assets 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 assets changed during the most recent year. All changes in net assets 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.

The government-wide financial statements can be found immediately following this discussion and analysis.

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 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 governmental 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 assist in determining whether there will be adequate financial resources available to meet the current needs of the Judicial Expense Fund.

Because the focus of governmental funds 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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. These reconciliations are presented on the page immediately following each governmental financial statement.

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

The fund financial statements can be found immediately following the government-wide financial statements.

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 funds 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 and Special Revenue 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.

FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

Net Assets

Net assets may serve over time as a useful indicator of the Judicial Expense Fund's financial position. The Judicial Expense Fund's assets exceeded liabilities by \$127,663 at the end of 2003.

\$12,305 (9.6%) of the Judicial Expense Fund's net assets, reflects the Judicial Expense Fund's investment in capital assets such as computer equipment, office equipment, and furniture and fixtures. The Judicial Expense Fund uses these capital assets to provide services to the citizens of Wauwatosa; consequently, these assets are not available for future spending.

The largest portion of the Judicial Expense Fund's net assets, \$115,688 (90.4%) is unrestricted and 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. The unrestricted net assets of the Judicial Expense Fund consist solely of cash and cash equivalents.

	<u>Governmental Activities</u>
	<u>2003</u>
Current Assets	\$ 129,346
Capital Assets	12,305
Total Assets	<u>141,651</u>
Current Liabilities	<u>15,838</u>
Invested in Capital Assets	12,305
Unrestricted	<u>115,688</u>
Total Net Assets	<u>\$ 127,663</u>

Change in Net Assets

The Court's net assets increased by \$19,076 (17.5%) during the year ended December 31, 2003.

Approximately 48.1% (\$67,522) of the Judicial Expense Fund's total revenues was derived through charges for services while approximately 39.9% (\$101,041) was derived from a state grant (Hearing Officer Fees) and funds received from the West Parish Police Jury Criminal Court Fund.

In 2003, governmental activity expenses exceed program revenues, resulting in the use of \$81,363 in general revenues.

	<u>Governmental Activities</u>
	<u>2003</u>
Revenues:	
Program revenues:	
Charges for services	\$ 67,522
General revenues:	
Intergovernmental	<u>101,041</u>
	168,563
Expenses:	
Judiciary	<u>149,487</u>
Increase in net assets	19,076
Net assets - beginning of year	<u>108,507</u>
Net assets - end of year	<u>\$ 127,583</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 governmental 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 \$115,688, an increase of \$22,379 compared to the prior year.

The General Fund is the chief operating fund of the Judicial Expense Fund. Unreserved fund balance was \$90,455 at the end of the current fiscal year.

The Special Revenue Fund is used to account for the proceeds and use of funds derived through the assessment of a 3% fee on non-support cases processed through the state's Child Support Enforcement Program. The fund balance was \$65,233 at the end of the fiscal year.

The ending governmental funds balance is unreserved and available for spending in the coming year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Formal budgetary integration is employed as a management control device during the fiscal year. The Budget 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 budgets were amended because:

- Receipts from the Winn Parish Criminal Court fund were not included in the original budget.
- Actual salaries and related benefit expenditures were significantly higher than originally budgeted.
- Hearing officer fees were not originally budgeted.

Expenditures were \$9,337 more than the amount originally budgeted.

Revenue available for expenditure was \$24,899 above the final budgeted amounts.

CAPITAL ASSET ADMINISTRATION

The Judicial Expense Fund's investment in capital assets for governmental activities as of December 31, 2003 totaled \$64,989, net of accumulated depreciation of \$52,664, leaving a book value of \$12,325. This investment in capital assets consists of computers and related peripheral equipment, other office equipment, and furniture and fixtures. The total increase in the Judicial Expense Fund's investment in capital assets for the current year was \$3,335, about 6.8% in terms of historical cost. Depreciation charges for the year totaled \$5,536.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered when the budget for the fiscal year ended December 31, 2004 was prepared:

- Revenues are expected to remain consistent with the prior year.
- Expenses are expected to remain consistent with the prior 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 of the Eighth Judicial District, P. O. Box 71, Winfield, Louisiana 71483 or by calling (214) 828-4596.

BASIC FINANCIAL STATEMENTS

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Wilson Parish Police Jury

Statement of Net Assets
Governmental Activities

December 31, 2003

Assets	
Cash and cash equivalents	\$ 117,908
Receivables	10,383
Prepaid insurance	1,255
Capital assets, net of accumulated depreciation	12,305
Total Assets	<u>141,851</u>
Liabilities	
Accounts payable	1,672
Accrued salaries payable	7,377
Payroll taxes payable	1,619
Employee benefits payable	3,290
Total Liabilities	<u>13,958</u>
Net Assets	
Invested in capital assets	12,305
Unrestricted	115,688
Total Net Assets	<u>\$ 127,993</u>

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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Statement of Activities
Governmental Activities

For the Year Ended December 31, 2003

Expenses:

Judiciary:

Accounting and audit services	\$ 2,700
Contract services	19,900
Depreciation	5,036
Employer benefits	14,165
Equipment rent	3,655
Insurance	1,513
Library	5,807
Office costs	15,968
Payroll taxes	1,477
Salaries	78,638
Seminars and conferences	2,510
Total Expenses	<u>149,861</u>

Program Revenues:

Fees, charges, and commissions for services:

Court costs	5,640
Fines and forfeitures	<u>61,882</u>
Total Program Revenues	<u>67,522</u>

Net Expenses \$ 81,963

General Revenues:

Intergovernmental revenues:

State grants	52,708
Winn Parish Criminal Court Fund	<u>48,033</u>
Total General Revenues	<u>100,741</u>

Change in Net Assets	19,076
Net Assets - Beginning of Year	<u>108,917</u>
Net Assets - End of Year	<u>\$ 127,993</u>

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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Balance Sheet
 Governmental Funds

December 31, 2009

	General Fund	Special Revenue Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 49,018	\$ 77,868	\$ 117,988
Receivables	5,998	5,283	10,283
Due from other funds	17,932	-	17,932
Prepaid insurance	1,255	-	1,255
Total Assets	\$ 64,313	\$ 83,151	\$ 147,478
Liabilities and Fund Equity			
Liabilities:			
Accounts payable	\$ 1,672	\$ -	\$ 1,672
Accrued salaries payable	2,337	-	2,337
Payroll taxes payable	1,619	-	1,619
Employee benefits payable	3,230	-	3,230
Due to other funds	-	17,932	17,932
Total liabilities	13,858	17,932	31,790
Fund Equity:			
Fund balance - unreserved - undesignated	50,455	65,219	115,688
Total Liabilities and Fund Equity	\$ 64,313	\$ 83,151	\$ 147,478

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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Reconciliation of Fund Balance on the Balance Sheet
for Governmental Funds to Net Assets of
Governmental Activities on the Statement of Net Assets

December 31, 2003

Fund Balance - Total Governmental Funds	\$ 115,688
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:	
Add - capital assets	64,968
Deduct - accumulated depreciation	<u>(52,964)</u>
Net Assets of Governmental Activities	<u>\$ 127,692</u>

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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2003

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Intergovernmental revenues:			
State grants	\$ -	\$ 52,266	\$ 52,266
Winn parish criminal court fund	48,825	-	48,825
Fees, charges, and commissions for services:			
Court costs	3,640	-	3,640
Fines and forfeitures	61,882	-	61,882
Total Revenues	<u>115,557</u>	<u>52,266</u>	<u>167,823</u>
Expenditures			
Current			
Accounting and audit services	2,700	-	2,700
Contract services	278	19,920	19,920
Employee benefits	12,468	1,697	14,165
Equipment rent	3,655	-	3,655
Insurance	1,313	-	1,313
Library	5,807	-	5,807
Office costs	14,417	1,549	15,966
Payroll taxes	1,080	317	1,477
Salaries	54,755	21,883	76,638
Supplies and conferences	2,210	-	2,210
Total current expenditures	<u>98,825</u>	<u>45,099</u>	<u>143,924</u>
Capital outlay	1,223	-	1,223
Total Expenditures	<u>101,288</u>	<u>45,099</u>	<u>146,384</u>
Excess of Revenues Over Expenditures	<u>15,269</u>	<u>7,167</u>	<u>22,436</u>
Fund Balance at Beginning of Year	<u>15,188</u>	<u>28,125</u>	<u>43,313</u>
Fund Balance at End of Year	<u>\$ 30,457</u>	<u>\$ 35,292</u>	<u>\$ 65,749</u>

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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

*Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities*

For the Year Ended December 31, 2003

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$22,379
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$5,536) exceeds capital outlays (\$2,233) in the current period.	<u>(3,303)</u>
Change in Net Assets of Governmental Activities	<u>\$19,076</u>

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

NOTES TO THE FINANCIAL STATEMENTS

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

INTRODUCTION

The Eighth Judicial District Court Judicial Expense Fund was established by Act 936 of the 1945 Session of the Louisiana Legislature to be effective January 1, 1946. 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 therefrom. 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 the 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting methods and procedures adopted by the Eighth Judicial District Court Judicial Expense Fund, Winnsfield, 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 and financial reporting standards. GAAP, as applicable to governments, also conforms to the requirements of Louisiana R.S. 24517 and the guides set forth in the industry guide, *Guide 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.

The following is a summary of the significant accounting policies:

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.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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. This criteria includes:

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. However, because the district court system is fiscally dependent on the police jury, and the police jury is legally responsible for funding the operation of the district court and for provision of other space and courtrooms, the Judicial Expense Fund was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Eighth Judicial District Court Judicial Expense Fund and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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. For the year ended December 31, 2003.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

The Judicial Expense Fund implemented GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments* and GASB Statement No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Guidance*.

Implementation of these standards required a change in the reporting format, additional footnote disclosures, and the inclusion of management’s discussion and analysis as supplementary information. Implementation of these standards had no impact on the opening fund balance of the Judicial Expense Fund.

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.

The funds are grouped into one fund type as described below:

Governmental Funds - Governmental funds account for all or most 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 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.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Special Revenue Fund (Hearing Officer Fund): Special revenue funds are used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for specific purposes. The Hearing Officer Fund accounts for a five per cent (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.

D. Basis of Accounting and Measurement Focus

Fund Financial Statements (FFS)

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 balance 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:

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Fund Financial Statements (FFS) (Continued)

Revenues

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

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

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.

Capital outlays are reported at the time purchased.

Government-wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Judicial Expense Fund as a whole. These statements include all the financial activities of the Judicial Expense Fund. 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*.

Program Revenues - Program revenues included in the Statement of Activities are derived directly from Court users as a fee for services; program revenues reduce the cost of the function to be financed from the Judicial Expense Fund's general revenues.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Practices

As required by Louisiana Revised Statutes, the Judicial Expense Fund prepared and legally adopted budgets for the General Fund and the Special Revenue Fund for the year ended December 31, 2003. The budgets were prepared on the cash basis of accounting which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). The District Judge reserves all authority to make changes to the budgets. The budgets were made available for public inspection on November 23, 2002 and subsequently formally adopted. All budget appropriations lapse at year-end.

Federal budget integration within the accounting records is not employed as a management control device. The Judicial Expense Fund does not use encumbrance accounting. Budgeted amounts included in the financial statement include the original adopted budget and all subsequent amendments.

F. Cash and cash equivalents

Cash and cash equivalents include amounts in demand deposits and interest bearing demand 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, 2003, no amounts were deemed to be uncollectible.

G. Capital Assets

Capital assets are reported in the government-wide financial statements at historical cost. 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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets (Continued)

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:

Equipment	3-5 years
Furniture and fixtures	7 years

H. Due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 these estimates.

J. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consist of capital assets net of accumulated depreciation.

2. CASH AND CASH EQUIVALENTS

At December 31, 2003, the Judicial Expense Fund's carrying amount for deposits with financial institutions was \$117,998 with a collected bank balance of \$118,112. The bank balances were fully secured by Federal deposit insurance (GASH Category I).

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury**

Notes to Financial Statements
For the Year Ended December 31, 2003

3. RECEIVABLES

Receivables at December 31, 2003, consisted of court costs and fees, which were earned during December 2003 but not received by the collecting agency until after year-end.

	General Fund	Special Revenue Fund	Total
Winn Parish Clerk of Court- Civil Fees	\$ 470	\$ -	\$ 470
Winn Parish Clerk of Court- Criminal Fees	780	-	780
Winn Parish Sheriff- Fines and Penalties	3,848	-	3,848
State of Louisiana- Office of Family Support	-	5,285	5,285
	<u>\$ 5,098</u>	<u>\$ 5,285</u>	<u>\$ 10,383</u>

4. INTERFUND RECEIVABLES, PAYABLES

A summary of interfund receivables and payables is as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 17,932	\$ -
Special Revenue Fund	-	17,932
Total	<u>\$ 17,932</u>	<u>\$ 17,932</u>

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury**

Notes to Financial Statements
For the Year Ended December 31, 2009

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets is as follows:

	<u>Balance January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31,</u>
Capital assets being depreciated:				
Office Furniture	\$ 7,168	\$ 420	\$ -	\$ 7,588
Office Equipment	25,576	1,813	-	27,389
Total	<u>62,744</u>	<u>2,233</u>	<u>-</u>	<u>64,977</u>
Less accumulated depreciation:				
Office Furniture	(5,999)	(153)	-	(6,152)
Office Equipment	(40,431)	(3,381)	-	(43,812)
Total	<u>(46,430)</u>	<u>(3,534)</u>	<u>-</u>	<u>(50,064)</u>
Net capital assets	<u>\$ 16,314</u>	<u>\$ (1,301)</u>	<u>\$ -</u>	<u>\$ 15,013</u>

6. 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 six (6) days.

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

Vacation leave is earned as follows:

- Six months to ten years of employment – five (5) weeks.
- Over ten years to eighteen years of employment – three (3) weeks.
- Over eighteen years of employment – four (4) weeks.

No more than two (2) weeks of vacation time can be accumulated. Any accumulated vacation leave in excess of two (2) weeks, which is not taken by the employee's anniversary date, will be forfeited.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to Financial Statements
For the Year Ended December 31, 2003

6. COMPENSATED ABSENCES (Continued)

Prior to July 2001, the Winnfield Parish Police Jury paid salaries and related employee benefits for all employees of the Eighth Judicial District Court. Subsequent to that date, the salaries and related taxes and employee benefits for the secretary and receptionist of the judge's office have been paid through the Judicial Expense Fund.

At December 31, 2003 the secretary and receptionist of the Eighth Judicial District Court have accumulated and vested \$3,170 of employee leave benefits, computed in accordance with GASB Codification Section C60. This amount is recorded as an obligation of the General Fund.

7. PENSION PLAN

Plan Description. The secretary and receptionist of the Eighth Judicial District Court are members of the Parochial Employee's Retirement System of Louisiana (Plan A), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All employees working at least 38 hours per week and all elected parish officials are eligible to participate. Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14618, Baton Rouge, Louisiana 70808-0618, or by calling (225) 938-1363.

Funding Policy. Under Plan A, members are required by state statute to contribute 3.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contributions of the Eighth Judicial District Court

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the 8th Judicial District**

Notes to Financial Statements
For the Year Ended December 31, 2003

7. PENSION PLAN (Continued)

Judicial Expense Fund to the retirement system under Plan A for the years ended December 31, 2003 and 2002 were \$5,749 and \$5,665, respectively, equal to the required contributions.

8. RELATED PARTY TRANSACTIONS

Procedures, observations, and inquiries did not disclose any material related party transactions for the fiscal year ended December 31, 2003.

REQUIRED SUPPLEMENTAL INFORMATION

EASTHAMPTON DISTRICT GOVT. FINANCIAL EXPENDITURE STATEMENT
 A Component Fund of the "Other Public Fund" Item

(Combined Statement of Revenues, Expenditures, and Changes in Fund Balance --
 Budget and Actual (Cash Basis) - Governmental Funds)

For the Year Ended December 31, 2005

	Special Fund		General Fund		Special Revenue Fund		Totals - Fund Balance Adjustable
	Budget		Actual		Budget		
	Original Appropriation	Final	Actual	Budget (Adjustable)	Original Appropriation	Final	
Revenues							
Inter-governmental services:							
State grants	-	-	49,829	49,829	-	-	49,829
Other Public Expenditure Control Fund	-	-	-	-	-	-	-
Fees, discounts, and commissions for services	-	-	-	-	-	-	-
Chattel taxes	4,000	4,000	3,749	3,749	-	-	7,749
Other and Licenses	24,778	24,778	24,821	24,821	-	-	49,600
Total Revenues	28,778	28,778	78,400	79,400	28,778	28,778	136,876
Expenditures							
Current:							
Accounting and audit services	1,000	1,000	1,000	1,000	2,000	2,000	3,000
Contract services	-	-	370	370	-	-	370
Employee benefits	2,000	2,000	1,821	1,821	2,100	2,100	4,121
Equipment less	3,000	3,000	3,000	3,000	3,000	3,000	6,000
Insurance	2,000	2,000	1,111	1,111	-	-	3,111
Library	3,000	3,000	2,807	2,807	3,000	3,000	6,000
Office costs	4,200	4,200	4,437	4,437	5,000	5,000	9,237
Professional fees	975	975	1,016	1,016	1,000	1,000	2,016
Printing	40,000	40,000	34,371	34,371	40,000	40,000	84,371
Miscellaneous	-	-	-	-	16,000	16,000	16,000
Software and computers	4,000	4,000	4,121	4,121	3,750	3,750	7,871
Total current expenditures	52,175	52,175	90,586	90,586	65,000	65,000	117,186
Capital outlay	3,000	3,000	3,000	3,000	3,000	3,000	6,000
Total Expenditures	55,175	55,175	93,586	93,586	68,000	68,000	123,186
Excess of Revenues Over Expenditures							
Fund Balance at Beginning of Year	69,429	69,429	14,700	69,707	69,429	69,429	149,065
Fund Balance at End of Year	14,254	14,254	31,384	81,113	14,254	14,254	149,065
	<u>14,254</u>	<u>14,254</u>	<u>31,384</u>	<u>81,113</u>	<u>14,254</u>	<u>14,254</u>	<u>149,065</u>

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

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to the Budgetary Comparison Schedule

For the Year Ended December 31, 2003

The proposed budget for the December 31, 2003, fiscal year was made available for public inspection at the office of the Eighth Judicial District Court on November 22, 2002. The proposed budget is 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.

Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. The budget was amended for the year ended December 31, 2003.

Through the budget, the Judicial Expense Fund allocates its resources and establishes its priorities. The annual budget assures the efficient and effective use 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 the 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 his discretion. Management may not amend the budget.

The Budgetary Comparison Schedule- Budget to Actual (Cash Basis) presents comparisons of the original and final legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis (cash basis) differ significantly from those used to present financial statements in conformity with GAAP (modified accrual basis), a reconciliation of resulting basis differences in the revenues in excess of (less than) expenditures between budgetary and GAAP presentations for the year ended December 31, 2003, is presented below for the General Fund.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Notes to the Budgetary Comparison Schedule

For the Year Ended December 31, 2003

Budgetary Basis Fund Balance, December 31, 2002	\$ 83,368
Excess of total revenues over total expenses (Budgetary Basis)	<u>21,362</u>
Budgetary Basis Fund Balance, December 31, 2003	104,671
Basis Differences:	
Add: Net accrued revenues and related receivables	1,368
Less: Net accrued expenditures and related liabilities	<u>(343)</u>
GAAP Basis Fund Balance, December 31, 2003	<u>\$ 105,696</u>

See the following Budgetary/GAAP Reporting Reconciliation – General Fund.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
4 Component Unit of the Wise Parish Police Jury

Notes to Budgetary Comparison Schedule

For the Year Ended December 31, 2007

	General Fund		Special Revenue Fund		
	Actual vs. GAAP Basis	Adjustment to Budgetary Basis	Actual vs. Budgetary Basis	Adjustment to Budgetary Basis	Actual vs. Budgetary Basis
Revenues					
Intergovernmental revenues					
Rent grants	\$ -	\$ -	\$ -	\$ 11,206	\$ 11,206
Wise Parish Criminal Court Fund	46,815	-	46,815	-	-
Fees, charges, and reimbursements for services:					
Court costs	3,440	(1,700)	1,740	-	-
Fines and forfeitures	61,882	-	61,882	-	-
Total Revenues	110,147	(1,700)	108,447	11,206	119,653
Expenditures					
Current					
Accounting and audit services	1,700	-	1,700	-	-
Contract services	270	-	270	19,650	19,920
Employee benefits	11,468	(1,016)	10,452	1,607	1,607
Equipment cost	3,635	-	3,635	-	-
Insurance	1,313	-	1,313	-	-
Library	1,807	-	1,807	-	-
Office costs	14,417	-	14,417	1,540	1,540
Payroll taxes	1,160	1,550	2,710	517	517
Salaries	24,715	-	24,715	21,880	21,880
Supplies and conferences	2,113	-	2,113	-	-
Total current expenditures	65,333	507	65,840	41,090	106,930
Capital outlay	1,100	-	1,100	-	-
Total Expenditures	66,433	507	66,940	41,090	106,930
Excess of Revenues Over Expenditures	43,714	\$ (217)	\$ 43,497	7,110	\$ 50,607
Fund Balance at Beginning of Year	11,186	-	11,186	-	11,186
Fund Balance at End of Year	\$ 54,900	\$ -	\$ 54,683	\$ 7,110	\$ 61,793

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

**INDEPENDENT AUDITORS' REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following independent auditors' report on compliance and internal control over financial reporting is presented in compliance with requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF THE BASIC FINANCIAL STATEMENTS IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS.**

The Honorable Jim W. Wiley, District Judge
Eighth Judicial District
Winfield, Louisiana

We have audited the basic financial statements of the Eighth Judicial District Court Judicial Expense Fund, Winfield, Louisiana, a component unit of the West Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated February 19, 2004, which includes an explanatory paragraph due to changes in accounting principles in 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Eighth Judicial District Court Judicial Expense Fund's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Eighth Judicial District Court Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the

risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Smith, Pugh & Company, LLP

Smith, Pugh & Company, LLP
Certified Public Accountants
Shreveport, Louisiana
February 18, 2004

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Schedule of Audit Findings

For the Year Ended December 31, 2003

FINDINGS RELATED TO COMPLIANCE

None

FINDINGS RELATED TO INTERNAL CONTROL

None

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
A Component Unit of the Winn Parish Police Jury

Schedule of Prior Year Audit Findings

For the Year Ended December 31, 2003

FROM YEAR AUDIT FINDINGS RELATED TO COMPLIANCE

None

FROM YEAR AUDIT FINDINGS RELATED TO INTERNAL CONTROL

None