

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

**ANNUAL FINANCIAL REPORT**

December 31, 2024

**EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND**

**Winnfield, Louisiana**

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As of and for the year ended December 31, 2024

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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 each major fund of the Eighth Judicial District Court Judicial Expense Fund (Judicial District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Judicial District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. 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

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 Judicial District 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 Judicial District in order for them to be in conformity with accounting principles generally accepted in the United States of America.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information listed in the table of contents as Required Supplementary Information Part I and Part II be presented to supplement the basic financial statements. 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. Such information is the responsibility of management. We have not subjected the information to the review procedures applied in the review of the basic financial statements, and accordingly, we do not express an opinion, a conclusion, or provide any assurance on it.

### **Other Supplementary Information**

The information listed in the table of contents as Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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.

### **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 10, 2025, on the results of our agreed-upon procedures.

*Dees Gardner, Certified Public Accountants, LLC*

Mansfield, Louisiana  
June 10, 2025

## REQUIRED SUPPLEMENTARY INFORMATION (PART I)

## EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND

Winnfield, Louisiana

### MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

As management of the Eighth Judicial District Court Judicial Expense Fund, Winnfield, Louisiana, (the "Judicial District") we offer the readers of the Judicial District's financial statements this narrative overview and analysis of the financial activities of the Judicial District as of and for the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the Judicial District'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 District experienced an increase in its net position of \$38,119 or 19.16% during the fiscal year ended December 31, 2024.

As of December 31, 2024, the assets of the Judicial District exceeded its liabilities by \$237,057.

Total revenue for the Judicial District increased \$30,817 (12.22%) from \$252,224 for the year ended December 31, 2023, to \$283,041 for the year ended December 31, 2024. This is primarily related to an increase in local funding from the Winn Parish Police Jury.

Total expenses of the Judicial District increased \$17,515 (7.70%) from \$227,407 for the year ended December 31, 2023, to \$244,922 for the year ended December 31, 2024. This is primarily related to increases in payroll and personnel expenses in the current year.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This management discussion and analysis document introduces the basic financial statements which include government-wide financial statements and fund financial statements. These two types of financial statements present the Judicial District's financial position and results of operations from differing perspectives, which are described as follows:

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Judicial District's finances, in a manner similar to a private-sector business. There are two government-wide statements: the statement of net position and the statement of activities.

The statement of net position presents information on all of the Judicial District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between them presented as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Judicial District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Judicial District only reports one fund type, governmental funds.

**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, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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, readers may better understand the long-term impact of the government'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 governmental activities.

The Judicial District maintains three governmental funds: the general fund, the hearing officer fund, and the probation fund which are all 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. The hearing officer fund and probation fund are special revenue funds. Special revenue funds are governmental funds that are used to account for the proceeds of specific revenues that are legally restricted for specific purposes. As provided for by Louisiana R.S. 47:1906, the general fund is the principal fund of the Judicial District and used to account for the operations of the Judicial District.

### **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 District's 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***

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

|                                  |                   |                   | %           |
|----------------------------------|-------------------|-------------------|-------------|
| ASSETS                           | 2024              | 2023              | Change      |
| Cash and cash equivalents        | \$ 197,789        | \$ 165,510        | 20%         |
| Accounts receivable              | 11,184            | 10,220            | 9%          |
| Prepaid assets                   | 5,266             | 3,646             | 44%         |
| Capital assets, net              | 9,445             | 13,941            | -32%        |
| Total Assets                     | <u>223,684</u>    | <u>193,317</u>    | <u>16%</u>  |
| Deferred outflows of resources   | <u>35,806</u>     | <u>67,297</u>     | <u>-47%</u> |
| LIABILITIES                      |                   |                   |             |
| Current liabilities              | 7,040             | 6,522             | 8%          |
| Net pension liability            | 10,286            | 48,699            | N/A         |
| Total Liabilities                | <u>17,326</u>     | <u>55,221</u>     | <u>-69%</u> |
| Deferred inflows of resources    | <u>5,107</u>      | <u>6,455</u>      | <u>-21%</u> |
| NET POSITION                     |                   |                   |             |
| Net investment in capital assets | 9,445             | 13,941            | -32%        |
| Restricted                       | 52,004            | 50,458            | 3%          |
| Unrestricted                     | 175,608           | 134,539           | 31%         |
| Total Net Position               | <u>\$ 237,057</u> | <u>\$ 198,938</u> | <u>19%</u>  |

Net position may serve over time as a useful indicator of the Judicial District's financial position. The Judicial District's net position totaled \$237,057 and \$198,938, as of December 31, 2024 and 2023, respectively. This continues a trend of increases, demonstrating an improved financial position.

As of December 31, 2024, \$9,445 (3.98%) of the Judicial District'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 District's unrestricted net position, totaling \$175,608 (74.08%) as of December 31, 2024, reflects the amount that may be used to meet the Judicial District's ongoing obligations to the customers and creditors of the Judicial District at the discretion of the District Judge.

### **Changes in Net Position**

A summary Statement of Activities for the year ended December 31,:

|                                    | 2024              | 2023              | %<br>Change   |
|------------------------------------|-------------------|-------------------|---------------|
| <b>Revenues</b>                    |                   |                   |               |
| Program revenue                    |                   |                   |               |
| Charges for services               | \$ 136,593        | \$ 143,817        | -5.02%        |
| Operating grants and contributions | 146,448           | 109,455           | 33.80%        |
| General revenue                    |                   |                   |               |
| Gain/loss on disposal of assets    | -                 | (1,048)           | -100.00%      |
| Total revenues                     | <u>283,041</u>    | <u>252,224</u>    | <u>12.22%</u> |
| <b>Expenses</b>                    |                   |                   |               |
| General government- judicial       | <u>244,922</u>    | <u>227,407</u>    | <u>7.70%</u>  |
| Total expenses                     | <u>244,922</u>    | <u>227,407</u>    | <u>7.70%</u>  |
| <b>Change in Net Position</b>      | 38,119            | 24,817            | 53.60%        |
| <b>Net Position</b>                |                   |                   |               |
| Net Position - beginning           | 198,938           | 174,121           | 14.25%        |
| Net Position - ending              | <u>\$ 237,057</u> | <u>\$ 198,938</u> | <u>19.16%</u> |

Approximately 48.26% (\$136,593) of the Judicial District's total revenues was derived through charges for services in 2024 compared to 57.02% (\$143,817) in 2023. The Judicial District received \$146,448 (51.74%) of its total revenues through operating grants and contributions during 2024 compared to \$109,455 (43.40%) during 2023.

### **FINANCIAL ANALYSIS OF THE INDIVIDUAL FUNDS**

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

#### **Governmental Funds**

The focus of the Judicial District'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 District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Judicial District's net resources available for spending at the end of the year.

As of the end of the current year, the Judicial District's governmental funds reported a combined ending fund balance of \$207,199, an increase of \$34,345 (19.87%) compared to the prior year.

The General Fund is the chief operating fund of the Judicial District. Unassigned fund balance was \$155,195 at the end of the current year compared to \$122,396 at the end of the prior year, an increase of \$32,799 (26.80%).

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 \$44,154 as of December 31, 2024, compared to \$42,749 as of December 31, 2023, an increase of \$1,405 (3.29%). The Hearing Officer Fund transferred \$25,662 to the General Fund during 2024 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 \$7,850 as of December 31, 2024, compared to \$7,709 at the end of the prior period, an increase of \$141 (1.83%). The Probation Fund transferred \$10,234 to the General Fund during the year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Formal budgetary integration is employed as a management control device during the fiscal year. The budgetary policy of the Judicial District 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 District's budget for the general fund, the hearing officer fund, and the probation fund were amended once each for 2024.

General fund. Revenues and other financing sources on the budgetary basis for the General Fund were \$2,405 (0.85%) less than the final budgeted amounts. Expenditures for the General Fund were \$25,604 (9.33%) less than the final budgeted amounts.

Hearing Officer Fund. Revenues on the budgetary basis for the Hearing Officer Fund were \$1,067 (4.10%) more than the final budgeted amounts. Expenditures and other financing uses for the Hearing Officer Fund were \$62 (0.24%) more than the final budgeted amounts.

Probation Fund. Revenues for the Probation Fund were \$2,375 (29.69%) more than the final budgeted amounts. Expenditures and other financing uses for the Probation Fund were \$34 (0.33%) more than the final budgeted amounts.

The Judicial District is in compliance with the Louisiana Local Government Budget Act.

### **CAPITAL ASSET ADMINISTRATION**

The Judicial District's investment in capital assets for governmental activities as of December 31, 2024, totaled \$30,646, net of accumulated depreciation of \$21,201 leaving a book value of \$9,445. 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, 2024, the Judicial District did not acquire or dispose of any capital assets.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

At the present time, no known issues are expected to have a significant impact on future operations. The 2025 budget was prepared based on December 31, 2024 results.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the finances of the Judicial District and seeks to demonstrate the Judicial District'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, 2024

|  | Governmental Funds Financial Statements |                         |                   |                   |                   | Government-wide                      |
|--|---|-------------------------|-------------------|-------------------|-------------------|--------------------------------------|
|  | <b>Balance Sheets</b>                   |                         |                   |                   | Adjustments       | Statements                           |
|  | General<br>Fund                         | Hearing<br>Officer Fund | Probation<br>Fund | Total             |                   | <b>Statement of<br/>Net Position</b> |
| <b>ASSETS</b>  |   |                         |                   |                   |                   |                                      |
| Cash and cash equivalents  | \$ 148,203                              | \$ 41,736               | \$ 7,850          | \$ 197,789        | \$ -              | \$ 197,789                           |
| Accounts receivables, net  | 8,766                                   | 2,418                   | -                 | 11,184            | -                 | 11,184                               |
| Prepaid expenses   | 5,266                                   | -                       | -                 | 5,266             | -                 | 5,266                                |
| Capital assets, net  | -                                       | -                       | -                 | -                 | 9,445             | 9,445                                |
| Total assets   | <u>\$ 162,235</u>                       | <u>\$ 44,154</u>        | <u>\$ 7,850</u>   | <u>\$ 214,239</u> | <u>9,445</u>      | <u>223,684</u>                       |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>                              |   |                         |                   |                   |                   |                                      |
| Pension related  |   |                         |                   |                   | 35,806            | 35,806                               |
| <b>LIABILITIES</b>   |   |                         |                   |                   |                   |                                      |
| Current Liabilities:   |   |                         |                   |                   |                   |                                      |
| Accounts payable   | \$ 732                                  | \$ -                    | \$ -              | \$ 732            | -                 | 732                                  |
| Payroll related liabilities  | 1,865                                   | -                       | -                 | 1,865             | -                 | 1,865                                |
| Compensated absences   | 4,443                                   | -                       | -                 | 4,443             | -                 | 4,443                                |
| Noncurrent Liabilities:  |   |                         |                   |                   |                   |                                      |
| Net pension liability  | -                                       | -                       | -                 | -                 | 10,286            | 10,286                               |
| Total liabilities  | <u>7,040</u>                            | <u>-</u>                | <u>-</u>          | <u>7,040</u>      | <u>10,286</u>     | <u>17,326</u>                        |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>                              |   |                         |                   |                   |                   |                                      |
| Pension related  |   |                         |                   |                   | 5,107             | 5,107                                |
| <b>FUND BALANCE/NET POSITION</b>                                       |   |                         |                   |                   |                   |                                      |
| Fund Balances:   |   |                         |                   |                   |                   |                                      |
| Nonspendable - Prepaids  | 5,266                                   | -                       | -                 | 5,266             | (5,266)           | -                                    |
| Assigned   | -                                       | 44,154                  | 7,850             | 52,004            | (52,004)          | -                                    |
| Unassigned   | 149,929                                 | -                       | -                 | 149,929           | (149,929)         | -                                    |
| Total fund balances  | <u>155,195</u>                          | <u>44,154</u>           | <u>7,850</u>      | <u>207,199</u>    | <u>(207,199)</u>  | <u>-</u>                             |
| Total liabilities, deferred inflows of<br>resources, and fund balances | <u>\$ 162,235</u>                       | <u>\$ 44,154</u>        | <u>\$ 7,850</u>   | <u>\$ 214,239</u> |                   |                                      |
| <b>Net Position:</b>   |   |                         |                   |                   |                   |                                      |
| Net investment in capital assets                                       |   |                         |                   |                   | 9,445             | 9,445                                |
| Restricted   |   |                         |                   |                   | 52,004            | 52,004                               |
| Unrestricted   |   |                         |                   |                   | 175,608           | 175,608                              |
| Total net position   |   |                         |                   |                   | <u>\$ 237,057</u> | <u>\$ 237,057</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 Fund Balance on the Balance Sheet for Governmental Funds  
to Net Position of Governmental Activities on the Statement of Net Position**  
December 31, 2024

|   |                   |
|---|-------------------|
| Fund Balance - Governmental Fund  | \$ 207,199        |
| 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.                                 | 9,445             |
| 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   | 35,806            |
| 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  | (5,107)           |
| Net pension liability   | (10,286)          |
| Total Net Position of Governmental Activities   | \$ <u>237,057</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, 2024

|  | Governmental Funds Financial Statements                          |                         |                   |                |                | Government-wide<br>Statements |
|--|--|-------------------------|-------------------|----------------|----------------|-------------------------------|
|  | Statement of Revenue, Expenditure,<br>and Change in Fund Balance |                         |                   |                |                | Statement of<br>Activites     |
|  | General<br>Fund  | Hearing<br>Officer Fund | Probation<br>Fund | Total          | Adjustments    |                               |
| <b>Expenditures/expenses</b>                                   |  |                         |                   |                |                |                               |
| Current  |  |                         |                   |                |                |                               |
| General Government - Judicial                                  | \$ 248,696   | \$ -                    | \$ -              | \$ 248,696     | \$ (8,270)     | \$ 240,426                    |
| Depreciation   | -  | -                       | -                 | -              | 4,496          | 4,496                         |
| Total expenditures/expenses                                    | <u>248,696</u>   | <u>-</u>                | <u>-</u>          | <u>248,696</u> | <u>(3,774)</u> | <u>244,922</u>                |
| <b>Program revenues</b>  |  |                         |                   |                |                |                               |
| Charges for services:  |  |                         |                   |                |                |                               |
| Fines, fees, contracts   | 99,151   | 27,067                  | 10,375            | 136,593        | -              | 136,593                       |
| Operating grants and contributions:                            |  |                         |                   |                |                |                               |
| State of Louisiana - FINS                                      | 37,148   | -                       | -                 | 37,148         | -              | 37,148                        |
| Winn Parish Police Jury  | 109,300  | -                       | -                 | 109,300        | -              | 109,300                       |
| Total program revenues   | <u>245,599</u>   | <u>27,067</u>           | <u>10,375</u>     | <u>283,041</u> | <u>-</u>       | <u>283,041</u>                |
| Net program expense  |  |                         |                   |                |                | 38,119                        |
| Excess(deficiency) of revenues<br>over expenditures            | (3,097)  | 27,067                  | 10,375            | 34,345         |                |                               |
| <b>Other financing sources(uses)</b>                           |  |                         |                   |                |                |                               |
| Operating transfers in(out)                                    | 35,896   | (25,662)                | (10,234)          | -              |                |                               |
| Total other financing sources(uses)                            | <u>35,896</u>  | <u>(25,662)</u>         | <u>(10,234)</u>   | <u>-</u>       |                |                               |
| <b>Net change in fund balance /<br/>Change in net position</b> | 32,799   | 1,405                   | 141               | 34,345         | 3,774          | 38,119                        |
| <b>Fund Balance / Net Position</b>                             |  |                         |                   |                |                |                               |
| Beginning of the year  | 122,396  | 42,749                  | 7,709             | 172,854        |                | 198,938                       |
| End of the year  | \$ 155,195   | \$ 44,154               | \$ 7,850          | \$ 207,199     |                | \$ 237,057                    |

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, 2024

|  |    |        |
|--|----|--------|
| Net change in Fund Balance - Governmental Fund | \$ | 34,345 |
|--|----|--------|

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.

|                      |  |         |
|----------------------|--|---------|
| Capital Outlays      |  | -       |
| Depreciation expense |  | (4,496) |

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).

|   |          |       |
|---|----------|-------|
| Non-employer contributions to cost-sharing pension plan | \$ 1,068 |       |
| Pension (expense) benefit                               | 7,202    | 8,270 |

|                        |    |        |
|------------------------|----|--------|
| Change in Net Position | \$ | 38,119 |
|------------------------|----|--------|

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 DISTRICT

### Notes to Financial Statements

December 31, 2024

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#### Introduction

The Eighth Judicial District Court Judicial District 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 District 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 accompanying basic financial statements of the Eighth Judicial District Court Judicial District, Winnfield, Louisiana, (the "Judicial District") have been prepared in conformity with governmental accounting principles generally accepted in the United States of America applicable to state and local governments (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for GAAP for state and local governments through its pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and the *Louisiana Governmental Audit Guide*.

##### A. Reporting Entity

A primary government is financially accountable for an organization if (a) it appoints a voting majority of the organization's governing board and is able to impose its will on the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government; or (b) total outstanding debt, including leases, is expected to be repaid entirely or almost entirely with resources from the primary government. Although the Judicial District is reliant on the financial support of the Winn Parish Police Jury, the Judicial District is not financially accountable to the Police Jury since 1) the Judicial District is a part of the district court system 2) the District Judge is an independently elected official; 3) the Judicial District is a legally separate organization and holds its own powers; and 4) the Judicial District does not require approval from the Police Jury for its budget, or to issue debt. Based on these criteria, the Judicial District is considered a primary government. There are no component units of the Judicial District and, as a result, the financial statements include only the transactions of the Judicial District.

**B. Basis of Presentation—Government-wide Financial Statements** — The government-wide financial statements consist of a statement of net position and a statement of activities to report information about the Judicial District as a whole. The statement of net position reports all financial and capital resources. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) fines, fees, and contracts of the Judicial function; and (2) operational grants and contributions of the Judicial function. Other items not properly included among program revenues are reported instead as general revenues. Gains and losses on the sale of capital assets are reported as general revenues. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**C. Basis of Presentation—Fund Financial Statements** — Fund financial statements report detailed information about the Judicial District. The Judicial District has only governmental funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. All remaining governmental funds are aggregated and presented in a single column as non-major funds.

The Judicial District has the following Governmental Fund Types:

- **General Fund.** As provided by LA R.S. 47:1906, the general fund is the principal fund of the Judicial District. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is always reported as a major fund in the governmental fund statements.
- **Special Revenue Funds.** This fund type is used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes other than debt service or capital projects. Both Judicial District special revenue funds are reported as major funds.



## EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

### Notes to Financial Statements

December 31, 2024

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#### 1. Summary of Significant Accounting Policies (Continued)

##### C. Basis of Presentation—Fund Financial Statements (Continued)

- **Hearing Officer Fund.** This is a special revenue fund that 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.** This is a special revenue fund that accounts for specified fees for certain 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.

During the course of operations the Judicial District has activity or transfers of resources between funds for various purposes. In fund financial statements these amounts are reported at gross amounts as transfers in/out. Any residual balances outstanding at year end are reported as due from/to other funds. While these transfer and balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

**D. Measurement Focus and Basis of Accounting** — The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as program revenues include: (1) fines, fees, and contracts; and (2) operational grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. The Judicial District does not have typically have general revenues. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Judicial District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. An exception to this is federal and state grants collected on a reimbursement basis, which are recognized as revenue when reimbursable expenditures are made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under financed purchases are reported as other financing sources.

Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when cash is received by the Judicial District. Transfers between governmental funds are recorded when the related liability is incurred. These transfers do not represent revenues (expenditures) to the Judicial District and are, therefore, reported as other financing sources (uses) in the governmental fund financial statements.

The Judicial District funds outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted resources are available for use, it is the Judicial District's policy to use restricted resources first, then unrestricted resources as they are needed. In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Judicial District's policy to consider restricted fund balance to have been depleted before any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

## EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

### Notes to Financial Statements

December 31, 2024

#### 1. Summary of Significant Accounting Policies (Continued)

##### D. Measurement Focus and Basis of Accounting (Continued)

Since the fund level statements are presented using a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented on the page following each set of financial statements that summarizes the adjustments necessary to convert the fund level statements into the government-wide presentations.

##### 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 District 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, 2024, 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 District maintains a threshold level of \$1,000 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 District. 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 District to maintain control and ownership. The Louisiana Supreme Court retains reversion rights in those assets.

##### H. Compensated Absences

The Judicial District's recognition and measurement criteria for compensated absences follows GASB Statement No. 101 which was adopted during the year. The Judicial District recognizes a liability for compensated absences for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

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

- **Personal leave.** Earned at the rate of 1 day per month and is cumulative to a maximum of 6 days. A max of 2 days per month can be used. Not paid upon termination of employment.
- **Sick leave.** Employees with less than 5 years tenure earn 12 days per year. Employees with more than 5 years tenure earn 24 days per year. No amounts carry over to a subsequent year.
- **Vacation leave.** Two weeks of vacation leave is earned each year. Up to 5 days can be carried over to the next year.

There was a total of \$4,443 of accumulated unpaid compensated absences as of December 31, 2024.

## EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

### Notes to Financial Statements

December 31, 2024

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#### 1. Summary of Significant Accounting Policies (Continued)

##### 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 Balance Classification

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 District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **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.

##### L. Net Position

In the government-wide financial statements net position 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 District'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.

##### M. 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.

# EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

## Notes to Financial Statements

December 31, 2024

### 1. Summary of Significant Accounting Policies (Continued)

#### N. Pension Plans

The Judicial District 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.

#### 2. Cash and Cash Equivalents

At December 31, 2024, the Judicial District had cash and cash equivalents (book balances) totaling \$197,789 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 District 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 District had collected bank balances of \$201,861 which was fully protected by federal depository insurance.

#### 3. Receivables

Receivables at December 31, 2024, consisted of court costs and fees and grant revenues, which were earned during December 2024, but not remitted by the collecting agency until after year-end.

|  | General<br>Fund | Hearing<br>Officer Fund | Total            |
|--|-----------------|-------------------------|------------------|
| Winn Parish Clerk of Court--Criminal Fees    | \$ 530          | \$ -                    | \$ 530           |
| Winn Parish Clerk of Court--Fees             | 280             | -                       | 280              |
| Winn Parish Sheriff--Fines and Forfeitures   | 5,014           | -                       | 5,014            |
| Winn Parish Sheriff--Bench Warrants          | 1,045           | -                       | 1,045            |
| Winn Parish Sheriff- Bond fees               | 1,897           | -                       | 1,897            |
| State of Louisiana--Office of Family Support | -               | 2,418                   | 2,418            |
| Totals                                       | <u>\$ 8,766</u> | <u>\$ 2,418</u>         | <u>\$ 11,184</u> |

#### 4. Changes in Capital Assets

A summary of changes in capital assets is as follows:

| Governmental Activities:                    | Balance<br>12/31/2023 | Additions         | Deletions   | Balance<br>12/31/2024 |
|---|-----------------------|-------------------|-------------|-----------------------|
| Capital assets, being depreciated           |                       |                   |             |                       |
| Office furniture                            | \$ 13,881             | \$ -              | \$ -        | \$ 13,881             |
| Office equipment                            | 16,765                | -                 | -           | 16,765                |
| Total capital assets, being depreciated     | <u>30,646</u>         | <u>-</u>          | <u>-</u>    | <u>30,646</u>         |
| Less accumulated depreciation for           |                       |                   |             |                       |
| Office furniture                            | 9,971                 | 1,406             | -           | 11,377                |
| Office equipment                            | 6,734                 | 3,090             | -           | 9,824                 |
| Total accumulated depreciation              | <u>16,705</u>         | <u>4,496</u>      | <u>-</u>    | <u>21,201</u>         |
| Total capital assets being depreciated, net | <u>\$ 13,941</u>      | <u>\$ (4,496)</u> | <u>\$ -</u> | <u>\$ 9,445</u>       |

For the year ended December 31, 2024, depreciation expense is \$4,496, allocated to the general government – judicial function.

## EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

### Notes to Financial Statements

December 31, 2024

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#### 5. Operating Transfers

In the ordinary course of business, the Judicial District 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

The Parochial Employees' Retirement System of Louisiana (System) is the administrator of a cost-sharing, multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial District are members of Plan A. Plan A was designated for employers out of Social Security.

The System Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2023. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.la.state.la.us](http://www.la.state.la.us).

*Eligibility Requirements:* All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members 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.
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:* Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. DROP is an option for that member who is eligible for normal retirement. 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.



## EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

### Notes to Financial Statements

December 31, 2024

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#### **6. Pension Plan (Continued)**

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 years 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 2.00% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.50% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.50% cost of living adjustment commencing at age 55.

#### **Employer Contributions**

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. The actual rate for the fiscal year ended December 31, 2023 was 11.50% for Plan A.

According to state statute, the System also receives  $\frac{1}{4}$  of 1.00% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. 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 Judicial District are established and may be amended by state statute. The Judicial District was accepted into the Plan on January 1, 2021. The Judicial District's contributions for the years ending December 31, 2024, and 2023, were \$11,925 and \$8,998 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, 2024, the Judicial District reported a net pension liability of \$10,286 for its proportionate share of the net pension liability of the Plan. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Judicial District's proportion of the net pension liability was based on a projection of their long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023, the Judicial District's proportion was 0.010796%.

For the year ended December 31, 2024, the Judicial District recognized a pension benefit of \$7,202, representing its proportionate share of the Plan's net expense (benefit), including amortization of deferred amounts.

# **EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT**

## **Notes to Financial Statements**

December 31, 2024

### **6. Pension Plan (Continued)**

At December 31, 2024, the Judicial District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows | Deferred<br>Inflows |
|---|----------------------|---------------------|
| Differences between expected and actual experience                    | \$ 4,871             | \$ 2,761            |
| Changes in Assumptions  | -                    | 1,792               |
| Net Difference between projected and actual earnings on pension plan  | 16,577               | -                   |
| Changes in employer's proportion of beg NPL                           | 77                   | -                   |
| Differences between employer and proportionate share of contributions | 2,356                | 554                 |
| Subsequent Measurement Contributions                                  | 11,925               | -                   |
| Total   | <u>\$ 35,806</u>     | <u>\$ 5,107</u>     |

The Judicial District reported a total of \$11,925 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2023, which will be recognized as a reduction in net pension liability in the retirement fund year ended December 31, 2024. 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, |                  |
| 2024         | \$ 2,044         |
| 2025         | 9,492            |
| 2026         | 13,976           |
| 2027         | (6,738)          |
|              | <u>\$ 18,774</u> |

### **Actuarial Methods and Assumptions**

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/asset of the Judicial District as of December 31, 2023, are as follows:

|                             | PLAN A           |
|-----------------------------|------------------|
| Total Pension Liability     | \$ 523,371       |
| Plan Fiduciary Net Position | 513,085          |
| Total Net Pension Liability | <u>\$ 10,286</u> |

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023, is as follows:

|                                 |   |
|---------------------------------|---|
| Valuation Date                  | December 31, 2023   |
| Actuarial Cost Method           | Entry Age Normal  |
| Expected Remaining Service Life | 4 Years   |
| Investment Rate of Return       | 6.40%, net of investment expense, including inflation   |
| Inflation rate                  | 2.30%   |
| 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. |

# EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

## Notes to Financial Statements

December 31, 2024

### 6. Pension Plan (Continued)

#### Mortality

Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

*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 capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) 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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

| Asset Class                        | Target Asset Allocation | Long-Term Expected Real Rate of Return |
|------------------------------------|-------------------------|--|
| Fixed Income                       | 33%                     | 1.12%                                  |
| Equity                             | 51%                     | 3.20%                                  |
| Alternatives                       | 14%                     | 0.67%                                  |
| Real assets                        | 2%                      | 0.11%                                  |
| Total                              | 100%                    | 5.10%                                  |
| Inflation                          |                         | 2.40%                                  |
| Expected Arithmetic Nominal Return |                         | 7.50%                                  |

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.



## EIGHTH JUDICIAL DISTRICT COURT JUDICIAL DISTRICT

### Notes to Financial Statements

December 31, 2024

#### 6. Pension Plan (Continued)

##### Sensitivity to Changes in 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 | Current       | 1% Increase |
|-------------------------------|-------------|---------------|-------------|
|                               | 5.40%       | Discount Rate | 6.40%       |
|                               |             | 6.40%         | 6.40%       |
| Net pension liability (asset) | \$ 73,390   | \$ 10,286     | \$ (42,684) |

##### Change in Net Pension Liability

The changes in the net pension liability for the year ended December 31, 2023, 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.

##### 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.

#### 7. Related Party Transactions

Procedures, observations and inquiries did not disclose any material related party transactions for the fiscal year ended December 31, 2024.

#### 8. Costs and Services Provided by the Winn Parish Police Jury

The Winn Parish Police Jury provides the Judicial District 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 Judicial District was not involved in any litigation at December 31, 2024.

#### 10. Subsequent Events

As of June 10, 2025, the date the financial statements were available to be issued, management has concluded that there are no significant events requiring recognition or disclosure.

## REQUIRED SUPPLEMENTARY INFORMATION (PART II)

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

For the Year Ended December 31, 2024

|   | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|-------------------|-------------------|---|
|   | Original          | Final             |                   |   |
| <b>Expenditures</b>   |                   |                   |                   |   |
| Current   |                   |                   |                   |   |
| General Government - Judicial                               | \$ 258,000        | \$ 274,300        | \$ 248,696        | \$ 25,604   |
| Total expenditures  | <u>258,000</u>    | <u>274,300</u>    | <u>248,696</u>    | <u>25,604</u>   |
| <b>Revenues</b>   |                   |                   |                   |   |
| Fines, fees, contracts                                      | 99,500            | 98,000            | 99,151            | 1,151   |
| Grants and contributions                                    | <u>142,000</u>    | <u>146,400</u>    | <u>146,448</u>    | <u>48</u>   |
| Total revenues  | <u>241,500</u>    | <u>244,400</u>    | <u>245,599</u>    | <u>1,199</u>  |
| <b>Excess(deficiency) of revenues<br/>over expenditures</b> | (16,500)          | (29,900)          | (3,097)           | 26,803  |
| <b>Other financing sources(uses)</b>                        |                   |                   |                   |   |
| Operating transfers in(out)                                 | <u>44,500</u>     | <u>39,500</u>     | <u>35,896</u>     | <u>(3,604)</u>  |
| Total other financing sources(uses)                         | <u>44,500</u>     | <u>39,500</u>     | <u>35,896</u>     | <u>(3,604)</u>  |
| <b>Net change in fund balance</b>                           | 28,000            | 9,600             | 32,799            | 23,199  |
| <b>Fund Balance</b>   |                   |                   |                   |   |
| Beginning of the year                                       | 122,396           | 122,396           | 122,396           | -   |
| End of the year   | <u>\$ 150,396</u> | <u>\$ 131,996</u> | <u>\$ 155,195</u> | <u>\$ 23,199</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, 2024

|   | Budgeted Amounts |                  | Actual           | Variance with<br>final budget<br>positive<br>(negative) |
|---|------------------|------------------|------------------|---|
|   | Original         | Final            |                  |   |
| <b>Expenditures</b>                                     |                  |                  |                  |   |
| Current   |                  |                  |                  |   |
| General Government - Judicial                           | \$ -             | \$ -             | \$ -             | \$ -  |
| Total expenditures                                      | -                | -                | -                | -   |
| <b>Revenues</b>   |                  |                  |                  |   |
| Fines, fees, contracts                                  | 27,200           | 26,000           | 27,067           | 1,067   |
| Total revenues  | 27,200           | 26,000           | 27,067           | 1,067   |
| <b>Excess(deficiency) of revenues over expenditures</b> | 27,200           | 26,000           | 27,067           | 1,067   |
| <b>Other financing sources(uses)</b>                    |                  |                  |                  |   |
| Operating transfers in(out)                             | (34,800)         | (25,600)         | (25,662)         | (62)  |
| Total other financing sources (uses)                    | (34,800)         | (25,600)         | (25,662)         | (62)  |
| <b>Net change in fund balance</b>                       | (7,600)          | 400              | 1,405            | 1,005   |
| <b>Fund Balance</b>                                     |                  |                  |                  |   |
| Beginning of the year                                   | 42,749           | 42,749           | 42,749           | -   |
| End of the year   | <u>\$ 35,149</u> | <u>\$ 43,149</u> | <u>\$ 44,154</u> | <u>\$ 1,005</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, 2024

|   | Budgeted Amounts |                 | Actual          | Variance with<br>final budget<br>positive<br>(negative) |
|---|------------------|-----------------|-----------------|---|
|   | Original         | Final           |                 |   |
| <b>Expenditures</b>                                     |                  |                 |                 |   |
| Current   |                  |                 |                 |   |
| General Government - Judicial                           | \$ -             | \$ -            | \$ -            | \$ -  |
| Total expenditures                                      | -                | -               | -               | -   |
| <b>Revenues</b>   |                  |                 |                 |   |
| Fines, fees, contracts                                  | 7,000            | 8,000           | 10,375          | 2,375   |
| Total revenues  | 7,000            | 8,000           | 10,375          | 2,375   |
| <b>Excess(deficiency) of revenues over expenditures</b> | 7,000            | 8,000           | 10,375          | 2,375   |
| <b>Other financing sources(uses)</b>                    |                  |                 |                 |   |
| Operating transfers in(out)                             | (9,000)          | (10,200)        | (10,234)        | (34)  |
| Total other financing sources (uses)                    | (9,000)          | (10,200)        | (10,234)        | (34)  |
| <b>Net change in fund balance</b>                       | (2,000)          | (2,200)         | 141             | 2,341   |
| <b>Fund Balance</b>                                     |                  |                 |                 |   |
| Beginning of the year                                   | 7,709            | 7,709           | 7,709           | -   |
| End of the year   | <u>\$ 5,709</u>  | <u>\$ 5,509</u> | <u>\$ 7,850</u> | <u>\$ 2,341</u>   |

**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, 2024**

| <u>Fiscal<br/>Year*</u>                                       | <u>Agency's<br/>proportion of<br/>the net pension<br/>liability (asset)</u> | <u>Agency's<br/>proportionate share<br/>of the net pension<br/>liability (asset)</u> | <u>Agency's<br/>covered<br/>payroll</u> | <u>Agency's<br/>proportionate<br/>share of the<br/>net pension liability<br/>(asset) as a % of its<br/>covered payroll</u> | <u>Plan fiduciary<br/>net position<br/>as a % of the<br/>total pension<br/>liability</u> |
|---|---|--|---|--|--|
| Parochial Employees's Retirement System of Louisiana (Plan A) |   |  |   |  |  |
| 2022  | 0.018365%   | \$ (86,507)  | \$ 123,216                              | -70%   | 111%   |
| 2023  | 0.012653%   | \$ 48,699  | \$ 85,833                               | 57%  | 92%  |
| 2024  | 0.010796%   | \$ 10,286  | \$ 78,240                               | 13%  | 98%  |

\*Amounts presented were determined as of the pension measurement date, December 31 of the previous year end.

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

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, 2024**

| <u>Fiscal<br/>Year*</u>                                | <u>(a)<br/>Statutorily<br/>Required<br/>Contribution</u> | <u>(b)<br/>Contributions<br/>in relation to the<br/>statutorily<br/>required contribution</u> | <u>(a-b)<br/>Contribution<br/>Deficiency<br/>(Excess)</u> | <u>Agency's<br/>covered<br/>payroll</u> | <u>Contributions<br/>as a % of<br/>covered<br/>payroll</u> |
|--|--|---|---|---|--|
| Parochial Louisiana State Employees' Retirement System |  |   |   |   |  |
| 2022   | \$ 9,871   | \$ 9,871  | \$ -  | \$ 85,833                               | 11.50%   |
| 2023   | \$ 8,998   | \$ 8,998  | \$ -  | \$ 78,240                               | 11.50%   |
| 2024   | \$ 11,925  | \$ 11,925   | \$ -  | \$ 103,697                              | 11.50%   |

\*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.*

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, 2024

The proposed budgets for the December 31, 2024, 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 \$2,405 (0.85%) less than the final budgeted amounts. Expenditures for the General Fund were \$25,604 (9.33%) less than the final budgeted amounts.

Hearing Officer Fund. Revenues on the budgetary basis for the Hearing Officer Fund were \$1,067 (4.10%) more than the final budgeted amounts. Expenditures and other financing uses for the Hearing Officer Fund were \$62 (0.24%) more than the final budgeted amounts.

Probation Fund. Revenues for the Probation Fund were \$2,375 (29.69%) more than the final budgeted amounts. Expenditures and other financing uses for the Probation Fund were \$34 (0.33%) more than the final budgeted amounts.

Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. The Judicial District's budget for the general fund, the hearing officer fund, and the probation fund were amended once for 2024.

Through the budget, the Judicial District allocates its resources and establishes its priorities. The annual budget assures the efficient and effective uses of the Judicial District'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 District'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 District's proportionate share of the net pension liability and the schedule of the Judicial District'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<br>Dec. 31, | Discount<br>Rate | Investment<br>Rate of return | Inflation<br>Rate | Expected<br>Remaining<br>lives | Projected<br>Salary<br>increase |
|------------------------|------------------|------------------------------|-------------------|--------------------------------|---------------------------------|
| 2022                   | 6.40%            | 7.00%                        | 2.3%              | 4                              | 4.75%                           |
| 2023                   | 6.40%            | 7.70%                        | 2.3%              | 4                              | 4.75%                           |
| 2024                   | 6.40%            | 7.50%                        | 2.3%              | 4                              | 4.75%                           |



## SUPPLEMENTARY 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, 2024

|  | <u><b>Anastasia Wiley</b></u> |
|--|-------------------------------|
|  | <u><b>District Judge</b></u>  |
| <b>Purpose</b>                         |                               |
| Salary                                 | \$ -                          |
| Benefits- Insurance                    | -                             |
| Benefits- retirement                   | -                             |
| Benefits- other                        | -                             |
| Car Allowance                          | -                             |
| Vehicle provided by government         | -                             |
| Per diem                               | 514                           |
| Reimbursements                         | -                             |
| Travel                                 | 1,896                         |
| Dues                                   | 525                           |
| Conference travel                      |                               |
| Continuing professional education fees |                               |
| 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.

Supplementary information.  
See the accompanying independent accountant's review report.

| Justice System Funding Schedule - Receiving Entity<br>As Required by Act 87 of the 2020 Regular Legislative Session                                 |   | SCHEDULE 7  |
|---|---|---|
| Identifying Information   |   |   |
| <b>Entity Name</b><br><b>LLA Entity ID #</b><br><b>Date that reporting period ended (mm/dd/yyyy)</b>  | <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">8th Judicial District Court<br/>Judicial Expense Fund</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">9131</div> <div style="border: 1px solid black; padding: 2px;">12/31/2024</div> |   |
|   | <b>First Six Month<br/>Period ended<br/>06/30/24</b>  | <b>Second Six<br/>Month Period<br/>ended 12/31/24</b> |
| <div style="color: red; font-weight: bold; text-align: center; margin-bottom: 10px;">General Fund</div> <div> <b>Cash Basis Presentation</b> </div> |   |   |
| <b>Receipts From:</b>   |   |   |
| <i>Winn Parish Sheriff, Criminal Fines - Contempt</i>   | 9,940   | 5,140   |
| <i>Winn Parish Sheriff, Bond Fees</i>   | 6,170   | 4,968   |
| <i>Winn Parish Sheriff, Criminal Fines - Other</i>  | 30,082  | 30,082  |
| <i>Winn Parish Clerk of Court, Criminal Court Costs/Fees</i>  | 4,965   | 3,600   |
| <i>Winn Parish Clerk of Court, Civil Fees</i>   | 1,980   | 1,830   |
| <b>Subtotal Receipts</b>  | 53,137  | 45,620  |
| <b>Ending Balance of Amounts Assessed but Not Received</b>  | -   | -   |
| <div style="color: red; font-weight: bold; text-align: center; margin-bottom: 10px;">Probation Fund</div> <div> <b>Receipts From:</b> </div>        |   |   |
| <i>Winn Parish Sheriff, Probation/Parole/Supervision Fees</i>   | 422   | 578   |
| <b>Subtotal Receipts</b>  | 422   | 578   |
| <b>Ending Balance of Amounts Assessed but Not Received</b>  | -   | -   |
| Supplementary information.<br>See the accompanying independent accountant's review report.  |   |   |

**Justice System Funding Schedule - Collecting/Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**

**SCHEDULE 8**

| <b>Identifying Information</b>  |   |   |
|---|---|---|
| <b>Entity Name</b>  | 8th Judicial District Court                         |   |
| <b>LLA Entity ID #</b>  | Judicial Expense Fund                               |   |
| <b>Date that reporting period ended</b>   | 9131  |   |
|   | 12/31/2024  |   |
|   | <b>First Six Month<br/>Period ended<br/>6/30/24</b> | <b>Second Six<br/>Month Period<br/>ended 12/31/24</b> |
| <b>Cash Basis Presentation</b>  |   |   |
| <b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>                     | -   | -   |
| <b>Add: Collections</b>   |   |   |
| Probation/Parole/Supervision Fees   | 4,575   | 4,800   |
| <b>Subtotal Collections</b>   | <b>4,575</b>  | <b>4,800</b>  |
| <b>Less: Disbursements To Governments &amp; Nonprofits:</b>                           |   |   |
| None  | -   | -   |
| <b>Less: Amounts Retained by Collecting Agency</b>                                    |   |   |
| Amounts "Self-Disbursed" to Collecting Agency   |   |   |
| Probation/Parole/Supervision Fees   | 4,575   | 4,800   |
| <b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b> |   |   |
| None  | -   | -   |
| <b>Subtotal Disbursements/Retainage</b>   | <b>4,575</b>  | <b>4,800</b>  |
| <b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>          | <b>-</b>  | <b>-</b>  |
| <b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>               | <b>-</b>  | <b>-</b>  |
| <b>Other Information:</b>   |   |   |
| Ending Balance of Total Amounts Assessed but not yet Collected                        | -   | -   |
| Total Waivers During the Fiscal Period  | -   | -   |

Supplementary information.  
See the accompanying independent accountant's review report.

OTHER REPORTS REQUIRED BY *LOUISIANA GOVERNMENTAL AUDIT GUIDE*



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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 (Judicial District) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of Judicial District 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, 2024. 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.

No exceptions were noted in comparing the revenues and expenditures of the final budgets to actual revenues and expenditures for the General Fund, the Hearing Officer Fund, and the Probation Officer 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.
- b. Report whether the six disbursements are coded to the correct fund and general ledger account.
- c. Report whether the six disbursements were approved in accordance with policies and procedures.

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

### **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.

### **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).

Management did not report any contracts utilizing state funds as defined in R.S. 39:72.1 A. (2).

## Prior-Year Comments

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

No issues noted in prior year.

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 10, 2025