

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

FINANCIAL REPORT

Year Ended December 31, 2018

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DARRELL J. MORRIS, C.P.A.
A PROFESSIONAL CORPORATION
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LAKE CHARLES, LA 70605

ACCOUNTANTS' COMPILATION REPORT

The Honorable Penelope Q. Richard, Judge
Thirty-Eighth Judicial Expense Fund
P.O. Drawer 578
Cameron, Louisiana 70631

Management is responsible for the accompanying financial statements of the governmental activities and the general fund of the Thirty-Eighth Judicial Expense Fund, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2018, which collectively comprise the Expense Fund's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 11 through page 12 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

Such information is presented for purposes of additional analysis and, 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. This information is the representation of management. We have not performed an audit or review on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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 content.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Thirty-Eighth Judicial Expense Fund's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

May 22, 2018
Lake Charles, LA

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**STATEMENT OF NET POSITION
December 31, 2018**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 105,717
Receivables	1,553
Capital Assets, Net	<u>4,349</u>
 TOTAL ASSETS	 <u>\$ 111,619</u>
 <u>LIABILITIES</u>	
 Payroll Taxes Payable	 \$ 277
 <u>NET ASSETS</u>	
Invested in Capital Assets	4,349
Unrestricted	<u>106,993</u>
 TOTAL NET ASSETS	 <u>111,342</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 111,619</u>

See Accountants' Compilation Report

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2018**

	<u>Governmental Activities</u>
<u>EXPENSES</u>	
Governmental Activities	
General Government Expenses	\$ 37,923
Special Purpose Expenses	67,418
<u>FUNCTIONS/PROGRAMS</u>	
Charges For Services	95,485
Operating Grants & Contributions	-
	<hr/>
TOTAL GOVERNMENTAL ACTIVITIES	\$ (9,856)
 <u>GENERAL REVENUES</u>	
Interest Income	70
Other Income	18
	<hr/>
CHANGES IN NET POSITION	\$ (9,768)
NET POSITION, JANUARY 1, 2018	<hr/> 121,110
NET POSITION, DECEMBER 31, 2018	<hr/> <hr/> \$ 111,342

FUND FINANCIAL STATEMENTS

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 70,262	\$ 35,455	\$ 105,717
Accounts Receivable	<u>1,553</u>	<u>-</u>	<u>1,553</u>
TOTAL ASSETS	<u><u>\$ 71,815</u></u>	<u><u>\$ 35,455</u></u>	<u><u>\$ 107,270</u></u>
 <u>LIABILITIES</u>			
Payroll Taxes Payable	\$ 277	-	\$ 277
 <u>FUND BALANCE</u>			
Unreserved	<u>71,538</u>	<u>35,455</u>	<u>106,993</u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>71,815</u></u>	<u><u>35,455</u></u>	<u><u>107,270</u></u>

See Accountants' Compilation Report

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

December 31, 2018

Total fund balances for the governmental fund at December 31, 2018	\$ 106,993
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. Those consist of equipment, net of \$42,431 accumulated depreciation

<u>4,349</u>

Total net position of governmental activities at December 31, 2018	<u><u>\$ 111,342</u></u>
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**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
<u>REVENUES</u>			
Clerk of Court Fees	\$ 3,117	\$ -	\$ 3,117
Mayor's Court Fees	290	-	290
District Attorney Fees	215	-	215
Sheriff Fees	28,355	-	28,355
Reimbursement	2,987	-	2,987
Supreme Court Reimbursement	-	55,857	55,857
Participant Fees	-	4,664	4,664
TOTAL REVENUES	34,964	60,521	95,485
<u>EXPENDITURES</u>			
Salaries and Related Benefits	7,758	-	7,758
Office and Supplies	7,756	947	8,703
Professional Services	2,125	10	2,135
Seminar Expenses	15,736	-	15,736
Dues & Subscriptions	301	-	301
Administrative Costs	-	12,714	12,714
Drug Test Observations	-	3,790	3,790
Participant Awards	-	733	733
Testing & Laboratory	-	10,492	10,492
Treatment	-	33,777	33,777
Travel & Training	-	4,955	4,955
TOTAL EXPENDITURES	33,676	67,418	101,094

See Accountants' Compilation Report

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

<u>EXCESS OF REVENUES</u>			
<u>OVER EXPENDITURES</u>	\$ 1,288	\$ (6,897)	\$ (5,609)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in (out)	(1,075)	-	(1,075)
 <u>OTHER REVENUES</u>			
Interest	70	-	70
Other Income	-	18	18
	<hr/>	<hr/>	<hr/>
CHANGES IN FUND BALANCES	283	(6,879)	(6,596)
FUND BALANCES - BEGINNING	<hr/> 71,255	<hr/> 42,334	<hr/> 113,589
FUND BALANCES - ENDING	<hr/> <u>\$ 71,538</u>	<hr/> <u>\$ 35,455</u>	<hr/> <u>\$ 106,993</u>

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
December 31, 2018**

Total net changes in fund balances at December 31, 2018 per
statement of revenues, expenditures and changes in fund balance \$ (6,596)

The change in net position reported for governmental activities in the
statement of activities is different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which
depreciation charged differed from capital outlay in the
current period.

Capital Asset Purchase	1,075	
Depreciation Expense	<u>(4,248)</u>	<u>(3,173)</u>

Total change in net position at December 31, 2018 per statement of activities \$ (9,769)

REQUIRED SUPPLEMENTARY INFORMATION

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For The Year Ended December 31, 2018**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final budget Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Court Costs and Fees	\$ 52,000	\$ 31,977	\$ (20,023)
Reimbursement	-	2,987	2,987
Interest Earned	-	70	70
	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	\$ 52,000	\$ 35,034	\$ (16,966)
 <u>EXPENDITURES</u>			
Salaries and Related Benefits	\$ 13,500	\$ 7,758	\$ 5,742
Office and Supplies	14,500	7,756	6,744
Professional Services	1,550	2,125	(575)
Seminar Expenses	8,000	15,736	(7,736)
Dues & Subscriptions	-	301	(301)
	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	\$ 37,550	\$ 33,676	\$ 3,874
 <u>OTHER FINANCING SOURCES (USES)</u>			
Interfund Transfer	\$ -	\$ (1,075)	\$ (1,075)
	<u> </u>	<u> </u>	<u> </u>
CHANGES IN FUND BALANCE	\$ 14,450	\$ 283	\$ (14,167)
FUND BALANCE, BEGINNING		<u>71,255</u>	
FUND BALANCE, ENDING		<u>\$ 71,538</u>	

**THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE
OTHER FUNDS- DRUG COURT
For The Year Ended December 31, 2018**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final budget Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Supreme Court Reimbursement	\$ 60,000	\$ 55,857	\$ (4,143)
Participant Fees	-	4,664	4,664
Other Income	-	18	18
	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>\$ 60,000</u>	<u>\$ 60,539</u>	<u>\$ 539</u>
 <u>EXPENDITURES</u>			
Administrative Costs	\$ 12,714	\$ 12,714	\$ -
Drug Test Observations	3,500	3,790	(290)
Office and Supplies	1,200	947	253
Participant Awards	-	733	(733)
Professional Fees	-	10	(10)
Testing & Laboratory	15,000	10,492	4,508
Treatment	34,877	33,777	1,100
Travel & Training	6,620	4,955	1,665
	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>\$ 73,911</u>	<u>\$ 67,418</u>	<u>\$ 6,493</u>
 OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>
CHANGES IN FUND BALANCE	<u>\$ (13,911)</u>	<u>\$ (6,879)</u>	<u>\$ 7,032</u>
FUND BALANCE, BEGINNING		<u>42,334</u>	
FUND BALANCE, ENDING		<u>\$ 35,455</u>	

SUPPLEMENTARY INFORMATION

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2018**

Agency Head Name: Penelope Q. Richard

<u>Purpose</u>	<u>Amount</u>
Salary	*
Benefits - insurance	None
Benefits - retirement	None
Car allowance	None
Cell phone	1,190
Dues	None
Vehicle provided by government	None
Per diem	1,357
Reimbursements:	
Dues & Memberships	261
Seminar Registrations	1,100
Travel Expenses	2,724
Meal Expenses	None
Mileage Reimbursements	1,673

* The Judge's salary is paid from the Louisiana Supreme Court and as such is disclosed annually in her Financial Disclosure Form filed with the Louisiana Supreme Court.