

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT
ACCOUNTANTS' COMPILATION REPORT

Year Ended December 31, 2022

CONTENTS

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3-4
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net position	7
Statement of activities	8
FUND FINANCIAL STATEMENTS	
Balance sheet-governmental fund	10
Reconciliation of the balance sheet-Governmental Fund to the statement of net position	11
Statement of revenues, expenditures and changes in fund balance-governmental fund	12
Reconciliation of the statement of revenues, expenditures and changes in fund balance-governmental fund to the statement of activities	13
NOTES TO BASIC FINANCIAL STATEMENTS	14-21
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary comparison schedule - general fund	23
OTHER INFORMATION	
Justice System Funding Schedule – Collecting/Distributing Entity as Required by Act 87 of the 2020 Regular Legislative Session	25
Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session	26
Schedule of compensation, benefits and other payments to chief executive officer	27

June 6, 2023

The Honorable Penelope Q. Richard, Judge
Thirty-Eighth Judicial District Court Judicial Expense Fund
Cameron, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Thirty-Eighth Judicial District Court Judicial Expense Fund, a component unit of the Cameron Parish Police Jury, as of December 31, 2022 and for the year then ended, and the related notes to the financial statements, which collectively comprise the Thirty-Eighth Judicial District Court Judicial Expense Fund 's financial statements as listed in the table of contents in accordance with accounting principles generally accepted in the United States of America. We have preformed 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.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the chief executive officer, Justice System Funding Schedule – Collecting/Distributing Entity as Required by Act 87 of the 2020 Regular Legislative Session and Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session are 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 supplemental information and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplemental Information

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

Budgetary Comparison Schedule

Such 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 context. Such information is the responsibility of management. The required supplementary information was subjected to our compilation engagement. We have not audited or reviewed the information and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The Honorable Penelope Q. Richard, Judge
June 6, 2023
Page Two

Management has omitted 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Statement of Net Position

December 31, 2022

ASSETS	
Cash and Cash Equivalents	\$ 104,745
Receivables	1,935
Capital assets, net	<u>35,790</u>
Total assets	142,470
DEFERRED OUTFLOWS OF RESOURCES	
	<u>-</u>
LIABILITIES	
Payroll taxes payable	<u>277</u>
Total liabilities	277
DEFERRED INFLOWS OF RESOURCES	
	<u>-</u>
NET POSITION	
Net invested in capital assets	35,790
Unrestricted	<u>106,403</u>
Total net position	<u>\$ 142,193</u>

See accompanying notes and independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Statement of Activities

Year Ended December 31, 2022

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses) and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 101,811	\$ 57,830	\$ -	\$ -	\$ (43,981)
		General Revenues:			
					4
					(43,977)
					186,170
					\$ 142,193

See accompanying notes and independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Balance Sheet - Governmental Fund

December 31, 2022

	General Fund	Other Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	104,745	\$ -	\$ 104,745
Accounts Receivable	1,935	-	1,935
Total assets	106,680	-	106,680
DEFERRED OUTFLOWS OF RESOURCES	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 106,680	\$ -	\$ 106,680
LIABILITIES			
Payroll taxes payable	\$ 277	\$ -	\$ 277
DEFERRED INFLOWS OF RESOURCES	-	-	-
FUND BALANCE			
Unrestricted	106,403	-	106,403
Total Fund Balance	106,403	-	106,403
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 106,680	\$ -	\$ 106,680

See accompanying notes and independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Reconciliation of the Balance Sheet-Governmental Fund to the
Statement of Net Position

December 31, 2022

Total fund balance for governmental fund at December 31, 2022	\$ 106,403
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 assets consist of:	
Capital assets, net of \$63,259 accumulated depreciation	<u>35,790</u>
Total net position of governmental activities at December 31, 2022	<u>\$ 142,193</u>

See accompanying notes and independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Fund

Year Ended December 31, 2022

	General Fund	Other Funds	Total Governmental Funds
REVENUES			
Clerk of court fees	\$ 2,880	\$ -	\$ 2,880
Mayor's court fees	350	-	350
Sheriff fees	51,451	-	51,451
Participant fees	364	1,736	2,100
Other revenue	918	131	1,049
Interest	4	-	4
TOTAL REVENUES	55,967	1,867	57,834
EXPENDITURES			
Salaries and related benefits	7,757	-	7,757
Office and supplies	9,276	100	9,376
Professional services	3,000	-	3,000
Seminar expenses	2,271	-	2,271
Dues & subscriptions	1,042	-	1,042
Miscellaneous expense	1,527	-	1,527
Participant awards	361	-	361
Repairs and maintenance	4,320	-	4,320
Testing & laboratory	-	30	30
Treatment	1,080	400	1,480
Travel & training	215	-	215
Intergovernmental Transfer	-	49,452	49,452
Capital outlay	9,974	-	9,974
TOTAL EXPENDITURES	40,823	49,982	90,805
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,144	(48,115)	(32,971)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	19,564	-	19,564
Operating transfers out	-	(19,564)	(19,564)
TOTAL OTHER FINANCING SOURCES (USES)	19,564	(19,564)	-
NET CHANGES IN FUND BALANCE	34,708	(67,679)	(32,971)
FUND BALANCE - BEGINNING	71,695	67,679	139,374
FUND BALANCE - ENDING	\$ 106,403	\$ -	\$ 106,403

See accompanying notes and independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Fund to the Statement of Activities

Year Ended December 31, 2022

Total net changes in fund balance at December 31, 2022 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ (32,971)
The change in net position reported for governmental activities in the statement of activities 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 and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 9,974	
Depreciation expense for the year ended December 31, 2022	<u>(20,980)</u>	<u>(11,006)</u>
Total changes in net position at December 31, 2022 per Statement of Activities		<u><u>\$ (43,977)</u></u>

See accompanying notes and independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Thirty-Eighth Judicial District Court Judicial Expense Fund was created pursuant to LSA-RS 996.52. The Judicial District Court Judicial Expense Fund was established to deposit fines and fees collected under the provisions of these sections. The purpose of these funds is to pay the salary of the District Court reporter, administrative costs, or other expenses allowed by statute as deemed necessary by the district judge.

1. BASIS OF PRESENTATION

The accompanying basic financial statements of the Judicial District Court Judicial Expense Fund have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments, issued in June 1999.

The Judicial District Court Judicial Expense Fund uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Judicial District Court Judicial Expense Fund as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through fines and court costs, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Judicial District Court Judicial Expense Fund's governmental activities. Judicial District Court Judicial Expense Fund expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees and charges paid by the recipients of services offered by the Court; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Governmental Funds

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

General Fund - used to account for court fees assessed pursuant to L.R.S. 13:996.59. In general, the judicial expense fund is established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the court or the office of the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provide, authorized or established by law for any of the aforesaid purposes, except no salary shall be paid to any judge of the court.

Other Funds – Other funds include Drug Court Funds which are used to account for funds set aside for drug testing and treatment. For the year ended December 31, 2022, the drug court fund was closed and \$49,452 was transferred to the Cameron Parish District Attorney's Office to administer the fund.

2. Reporting Entity

The Judge of the District Court Expense Fund is an independently elected official; however, the Court is fiscally dependent on the Cameron Parish Police Jury. The Police Jury maintains and operates the parish courthouse in which the Court is located and provides funds for equipment and furniture of the office. Because the Court is fiscally dependent on the Police Jury, the Court was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity.

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

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Based upon the application of these criteria, Judicial District Court Judicial Expense Fund is a component unit of the Cameron Parish Police Jury's reporting entity.

3. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the Judicial District Court Judicial Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

These deposits are stated at cost, which approximates market. 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 market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2022, the Judicial District Court Judicial Expense Fund had \$105,461 in deposits (collected bank balances), of which all was secured from risk by federal deposit insurance.

5. Budgets

The Judicial District Court Judicial Expense Fund did not adopt a budget for the year ended December 31, 2022.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Compensated Absences

The Judicial District Court Judicial Expense Fund's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

7. Capital Assets

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Government-wide Financial Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Judicial District Court Judicial Expense Fund maintains a threshold level of \$500 or more for capitalizing capital assets. Additions, improvement, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs included for repairs and maintenance is expensed as incurred. Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life by type of assets is as follows:

Description Estimated Lives

Furniture, Fixtures and Equipment	5-7 Years
-----------------------------------	-----------

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

8. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of a cumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, assigned and unassigned.

- a. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) eternally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
- b. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Court – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Court removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- b. Assigned fund balance – This classification reflects the amounts constrained by the Court’s “intent” to be used for specific purposes but are neither restricted nor committed. The Court has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- c. Unassigned fund balance – this fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the unassigned fund balance.

9. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

10. Subsequent Events

Management has evaluated subsequent events through June 6, 2023, the date the financial statements were available to be issued.

11. Comparative Data

Comparative totals for the prior year have been presented in management's discussion and analysis in order to provide an understanding of changes in the government's financial position and operation.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Cameron, Louisiana

Notes to Financial Statements

December 31, 2022

NOTE B - CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2022 follows:

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Governmental activities:				
Furniture, Fixtures and Equipment	\$ 89,075	\$ 9,974	\$ -	\$ 99,049
Less accumulated depreciation for:				
Furniture, Fixtures and Equipment	<u>42,279</u>	<u>20,980</u>	<u>-</u>	<u>63,259</u>
Governmental activities				
Capital Assets, Net	<u>\$ 46,796</u>	<u>\$ 11,006</u>	<u>\$ -</u>	<u>\$ 35,790</u>

Capital asset additions during the year ended December 31, 2022, include a computer.

NOTE C - EXPENDITURES PAID BY POLICE JURY

Certain operating expenditures of the Judicial District Court Judicial Expense Fund's office are paid by the parish police jury and are not included in the accompanying financial statements. The District Court Expense Fund's office is located in the Cameron Parish Courthouse. The Cameron Police Jury pays for the upkeep and maintenance of the parish courthouse. The Police Jury also pays for the salaries for the Court personnel.

NOTE D - RISK MANAGEMENT

The Judicial District Court Judicial Expense Fund is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Risks of loss are managed by commercial insurance provided by the Police Jury. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTAL INFORMATION

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Clerk of court fees	\$ -	\$ 2,880	\$ 2,880
Mayor's court fees	-	350	350
Sheriff fees	-	51,451	51,451
Participant fees	-	364	364
Participant fees	-	918	918
Other income	-	4	4
TOTAL REVENUES	-	55,967	55,967
EXPENDITURES			
Salaries and related benefits	-	7,757	(7,757)
Office and supplies	-	9,276	(9,276)
Professional services	-	3,000	(3,000)
Seminar expenses	-	2,271	(2,271)
Dues & subscriptions	-	1,042	(1,042)
Miscellaneous expense	-	1,527	(1,527)
Participant awards	-	361	(361)
Repairs and maintenance	-	4,320	(4,320)
Treatment	-	1,080	(1,080)
Travel & training	-	215	(215)
Capital outlay	-	9,974	(9,974)
TOTAL EXPENDITURES	-	40,823	(40,823)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	15,144	15,144
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	19,564	19,564
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	19,564	19,564
NET CHANGES IN FUND BALANCE	-	34,708	34,708
FUND BALANCE - BEGINNING	-	71,695	71,695
FUND BALANCE - ENDING	\$ -	\$ 106,403	\$ 106,403

See independent accountants' compilation report.

OTHER INFORMATION

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended December 31, 2022

	First Six Month Period Ended June 30, 2022	Second Six Month Period Ended December 31, 2022
Cash Presentation		
Beginning Balance of Amounts Collected	\$ -	\$ -
Add: Collections		
N/A	-	-
Subtotal Collections	-	-
Less: Disbursements To Governments & Nonprofits		
N/A	-	-
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	-	-
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ -	\$ -
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

See independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended December 31, 2022

	First Six Month Period Ended June 30, 2022	Second Six Month Period Ended December 31, 2022
Cash Presentation		
Receipts From:		
Cameron Parish Clerk of Court - Filing Fees	1,230	1,650
Cameron Parish Sheriff - Fines and Court Costs	27,660	23,791
Cameron Mayor's Court	213	137
Subtotal Receipts	29,103	25,578
Ending Balance of Amounts Assessed but Not Received	-	-

See independent accountants' compilation report.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
Cameron, Louisiana

Schedule of Compensation, Benefits and Other Payments
To Chief Executive Officer

Year Ended December 31, 2022

Agency Head Name: Penelope Q. Richard

<u>Purpose</u>	<u>Amount</u>
Salary	*
Benefits-insurance	-
Benefits-retirement	-
Benefits-cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	295
Travel	1,304
Telephone	-
Conference travel	-
Continuing professional education fees	-
Housing Unvouchered expenses	-
Special meals	-

* 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.

See independent accountants' compilation report.