

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

**FINANCIAL REPORT**

**Year Ended December 31, 2019**

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**DARRELL J. MORRIS, C.P.A.  
A PROFESSIONAL CORPORATION  
1936 SOUTHWOOD DRIVE  
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, 2019, 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 20, 2020  
Lake Charles, LA

## BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

**STATEMENT OF NET POSITION  
December 31, 2019**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 87,044
Receivables	1,665
Capital Assets, Net	<u>14,446</u>
 TOTAL ASSETS	 <u><u>\$ 103,155</u></u>
 <u>LIABILITIES</u>	
Payroll Taxes Payable	\$ 277
Supreme Court Reimbursement Payable	4,030
 <u>NET ASSETS</u>	
Invested in Capital Assets	14,446
Unrestricted	<u>84,402</u>
 TOTAL NET ASSETS	 <u><u>98,848</u></u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 103,155</u></u>

See Accountants' Compilation Report

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

**STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2019**

	<u>Governmental Activities</u>
<u>EXPENSES</u>	
Governmental Activities	
General Government Expenses	\$ 35,950
Special Purpose Expenses	69,668
<u>FUNCTIONS/PROGRAMS</u>	
Charges For Services	93,033
Operating Grants & Contributions	<u>-</u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ (12,585)
<u>GENERAL REVENUES</u>	
Interest Income	<u>91</u>
CHANGES IN NET POSITION	\$ (12,494)
NET POSITION, JANUARY 1, 2019	<u>111,342</u>
NET POSITION, DECEMBER 31, 2019	<u><u>\$ 98,848</u></u>



## FUND FINANCIAL STATEMENTS

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

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2019**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 53,729	\$ 33,315	\$ 87,044
Accounts Receivable	<u>1,665</u>	<u>-</u>	<u>1,665</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 55,394</u></b>	<b><u>\$ 33,315</u></b>	<b><u>\$ 88,709</u></b>
<b><u>LIABILITIES</u></b>			
Payroll Taxes Payable	\$ 277	\$ -	\$ 277
Supreme Court Reimbursement Payable		4,030	4,030
<b><u>FUND BALANCE</u></b>			
Unreserved	<u>55,117</u>	<u>29,285</u>	<u>84,402</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$ 55,394</u></b>	<b><u>\$ 29,285</u></b>	<b><u>\$ 88,709</u></b>

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

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2019**

Total fund balances for the governmental fund at December 31, 2019	\$ 84,402
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 \$47,280 accumulated depreciation	<u>14,446</u>
Total net position of governmental activities at December 31, 2019	<u><u>\$ 98,848</u></u>

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

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
December 31, 2019**

	General Fund	Other Funds	Total Governmental Funds
<b><u>REVENUES</u></b>			
Clerk of Court Fees	\$ 5,013	\$ -	\$ 5,013
Mayor's Court Fees	237	-	237
District Attorney Fees	75	-	75
Sheriff Fees	24,030	-	24,030
Reimbursement	180	-	180
Supreme Court Reimbursement	-	60,583	60,583
Participant Fees	-	2,915	2,915
<b>TOTAL REVENUES</b>	<b>29,535</b>	<b>63,498</b>	<b>93,033</b>
<b><u>EXPENDITURES</u></b>			
Salaries and Related Benefits	7,758	-	7,758
Office and Supplies	14,817	1,303	16,120
Professional Services	2,300	11	2,311
Seminar Expenses	5,718	-	5,718
Dues & Subscriptions	508	-	508
Administrative Costs	-	12,714	12,714
Drug Test Observations	-	3,820	3,820
Participant Awards	-	865	865
Reimbursements- Exp	-	45	45
Testing & Laboratory	-	11,602	11,602
Treatment	-	36,008	36,008
Travel & Training	-	3,300	3,300
<b>TOTAL EXPENDITURES</b>	<b>31,101</b>	<b>69,668</b>	<b>100,769</b>

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

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
December 31, 2019**

<u>EXCESS OF REVENUES</u>			
<u>OVER EXPENDITURES</u>	\$ (1,566)	\$ (6,170)	\$ (7,736)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in (out)	(14,946)		(14,946)
 <u>OTHER REVENUES</u>			
Interest	<u>91</u>	<u>-</u>	<u>91</u>
 CHANGES IN FUND BALANCES	(16,421)	(6,170)	(22,591)
FUND BALANCES - BEGINNING	<u>71,538</u>	<u>35,455</u>	<u>106,993</u>
FUND BALANCES - ENDING	<u>\$ 55,117</u>	<u>\$ 29,285</u>	<u>\$ 84,402</u>

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**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, 2019**

Total net changes in fund balances at December 31, 2019 per statement of revenues, expenditures and changes in fund balance	\$ (22,590)
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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.

	14,946	
Capital Asset Purchase	(4,850)	
Depreciation Expense	10,096	10,096

Total change in net position at December 31, 2019 per statement of activities	<u>\$ (12,494)</u>
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REQUIRED SUPPLEMENTARY INFORMATION

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

**BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For The Year Ended December 31, 2019**

	<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	\$ 29,355	\$ (22,645)
Reimbursement	-	180	180
Interest Earned	-	91	91
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL REVENUES	\$ 52,000	\$ 29,626	\$ (22,374)
	<u>          </u>	<u>          </u>	<u>          </u>
<u>EXPENDITURES</u>			
Salaries and Related Benefits	\$ 13,500	\$ 7,758	\$ 5,742
Office and Supplies	14,500	14,817	(317)
Professional Services	1,550	2,300	(750)
Seminar Expenses	8,000	5,718	2,282
Dues & Subscriptions	-	508	(508)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	\$ 37,550	\$ 31,101	\$ 6,449
	<u>          </u>	<u>          </u>	<u>          </u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Interfund Transfer	\$ -	\$ (14,946)	\$ (14,946)
	<u>          </u>	<u>          </u>	<u>          </u>
CHANGES IN FUND BALANCE	<u>\$ 14,450</u>	\$ (16,421)	<u>\$ (30,871)</u>
FUND BALANCE, BEGINNING		<u>71,538</u>	
FUND BALANCE, ENDING		<u>\$ 55,117</u>	



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

**BUDGETARY COMPARISON SCHEDULE  
OTHER FUNDS- DRUG COURT  
For The Year Ended December 31, 2019**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final budget Favorable (Unfavorable)</u>
<b><u>REVENUES</u></b>			
Supreme Court Reimbursement	\$ 50,000	\$ 60,583	\$ (10,583)
Participant Fees	-	2,915	(2,915)
Other Income	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 63,498</u>	<u>\$ (13,498)</u>
 <b><u>EXPENDITURES</u></b>			
Administrative Costs	\$ 4,914	\$ 12,714	\$ (7,800)
Drug Test Observations	0	3,820	(3,820)
Office and Supplies	1,200	1,303	(103)
Participant Awards	-	865	(865)
Professional Fees	-	11	(11)
Reimbursements- Exp	-	45	(45)
Testing & Laboratory	8,500	11,602	(3,102)
Treatment	31,831	36,008	(4,177)
Travel & Training	3,555	3,300	255
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL EXPENDITURES	<u>\$ 50,000</u>	<u>\$ 69,668</u>	<u>\$ (19,668)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>
 <b>CHANGES IN FUND BALANCE</b>	 <u>\$ 0</u>	 <u>\$ (6,170)</u>	 <u>\$ (33,166)</u>
 <b>FUND BALANCE, BEGINNING</b>		 <u>35,455</u>	
 <b>FUND BALANCE, ENDING</b>		 <u>\$ 29,285</u>	

See Accountants' Compilation Report

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, 2019**

Agency Head Name: Penelope Q. Richard

<u>Purpose</u>	<u>Amount</u>
Salary	*
Benefits - insurance	None
Benefits - retirement	None
Car allowance	None
Cell phone	1,281
Dues	None
Vehicle provided by government	None
Reimbursements:	
Dues & Memberships	207
Seminar Registrations	700
Travel Expenses	410
Meal Expenses	531
Mileage Reimbursements	614

\* 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.