

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

FINANCIAL REPORT

Year Ended December 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
Accountants' Compilation Report	2-3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS	
Balance Sheet- Governmental Funds	6
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds	8-9
Reconciliation of Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	10
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule: General Fund	11
Budgetary Comparison Schedule: Other Funds- Drug Court	12
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	13

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, 2020, 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.

June 15, 2021
Lake Charles, LA

Danell Morris

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

**STATEMENT OF NET POSITION
December 31, 2020**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 125,847
Receivables	1,935
Capital Assets, Net	<u>8,736</u>
 TOTAL ASSETS	 <u>\$ 136,518</u>
 <u>LIABILITIES</u>	
Payroll Taxes Payable	\$ 277
 <u>NET ASSETS</u>	
Invested in Capital Assets	8,736
Unrestricted	<u>127,505</u>
 TOTAL NET ASSETS	 <u>136,241</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 136,518</u>

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

**STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2020**

	<u>Governmental Activities</u>
<u>EXPENSES</u>	
Governmental Activities	
General Government Expenses	\$ 28,830
Special Purpose Expenses	65,344
<u>FUNCTIONS/PROGRAMS</u>	
Charges For Services	81,529
Operating Grants & Contributions	<u>50,016</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 \$ 37,371
 <u>GENERAL REVENUES</u>	
Interest Income	<u>22</u>
CHANGES IN NET POSITION	\$ 37,393
NET POSITION, JANUARY 1, 2020	<u>98,848</u>
NET POSITION, DECEMBER 31, 2020	<u><u>\$ 136,241</u></u>

FUND FINANCIAL STATEMENTS

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

**BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 54,089	\$ 71,758	\$ 125,847
Accounts Receivable	<u>1,935</u>	<u>-</u>	<u>1,935</u>
TOTAL ASSETS	<u>\$ 56,024</u>	<u>\$ 71,758</u>	<u>\$ 127,782</u>
<u>LIABILITIES</u>			
Payroll Taxes Payable	\$ 277	\$ -	\$ 277
<u>FUND BALANCE</u>			
Unreserved	<u>55,747</u>	<u>71,758</u>	<u>127,505</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 56,024</u>	<u>\$ 71,758</u>	<u>\$ 127,782</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, 2020**

Total fund balances for the governmental fund at December 31, 2020	\$ 127,505
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 \$52,989 accumulated depreciation	<u>8,736</u>
Total net position of governmental activities at December 31, 2020	<u><u>\$ 136,241</u></u>

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

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2020**

	General Fund	Other Funds	Total Governmental Funds
<u>REVENUES</u>			
Clerk of Court Fees	\$ 2,640	\$ -	\$ 2,640
Mayor's Court Fees	188	-	188
District Attorney Fees	15	-	15
Sheriff Fees	20,175	-	20,175
Other Fees	7,211	-	7,211
Supreme Court Reimbursement	-	44,785	44,785
Participant Fees	-	6,515	6,515
Donations	-	50,016	50,016
TOTAL REVENUES	30,229	101,316	131,545
<u>EXPENDITURES</u>			
Salaries and Related Benefits	7,757	-	7,757
Office and Supplies	9,855	1,007	10,862
Professional Services	2,175	-	2,175
Seminar Expenses	2,136	-	2,136
Dues & Subscriptions	1,197	-	1,197
Interest Expense	1	-	1
Administrative Costs	-	12,761	12,761
Drug Test Observations	-	1,605	1,605
Participant Awards	-	727	727
Testing & Laboratory	-	9,381	9,381
Treatment	-	34,910	34,910
Travel & Training	-	4,952	4,952
TOTAL EXPENDITURES	23,121	65,343	88,464

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

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2020**

<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	\$ 7108	\$ 35,973	\$ 43,081
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in (out)	(6,500)	6,500	-
<u>OTHER REVENUES</u>			
Interest	22	-	22
CHANGES IN FUND BALANCES	630	42,473	43,103
FUND BALANCES - BEGINNING	55,117	29,285	84,402
FUND BALANCES - ENDING	\$ 55,747	\$ 71,758	\$ 127,505

**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, 2020**

Total net changes in fund balances at December 31, 2020 per statement of revenues, expenditures and changes in fund balance	\$ 43,103
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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.

Capital Asset Purchase	-	
Depreciation Expense	<u>(5,710)</u>	<u>(5,710)</u>

Total change in net position at December 31, 2020 per statement of activities	<u>\$ 37,393</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, 2020

	<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	\$ 30,229	\$ (21,771)
Interest Earned	-	22	22
TOTAL REVENUES	<u>\$ 52,000</u>	<u>\$ 30,251</u>	<u>\$ (21,749)</u>
 <u>EXPENDITURES</u>			
Salaries and Related Benefits	\$ 13,500	\$ 7,757	\$ 5,743
Office and Supplies	14,500	9,855	4,645
Professional Services	1,550	2,175	(625)
Seminar Expenses	8,000	2,136	5,864
Interest Expense	-	1	(1)
Dues & Subscriptions	-	1,197	(1,197)
TOTAL EXPENDITURES	<u>\$ 37,550</u>	<u>\$ 23,121</u>	<u>\$ 14,429</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Interfund Transfer	\$ -	\$ (6,500)	\$ (6,500)
CHANGES IN FUND BALANCE	<u>\$ 14,450</u>	\$ 630	<u>\$ (13,820)</u>
FUND BALANCE, BEGINNING		<u>55,117</u>	
FUND BALANCE, ENDING		<u>\$ 55,747</u>	

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

**BUDGETARY COMPARISON SCHEDULE
OTHER FUNDS- DRUG COURT
For The Year Ended December 31, 2020**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final budget Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Supreme Court Reimbursement	\$ 50,000	\$ 44,785	\$ (5,215)
Participant Fees	-	6,515	6,515
Donations	-	50,016	50,016
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	\$ 50,000	\$ 101,316	\$ 51,316
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Administrative Costs	\$ 8,714	\$ 12,761	\$ (4,047)
Drug Test Observations	0	1,605	(1,605)
Office and Supplies	1,200	1,007	193
Participant Awards	-	727	(727)
Professional Fees	-	-	0
Reimbursements- Exp	-	-	0
Testing & Laboratory	9,000	9,381	(381)
Treatment	29,586	34,910	(5,324)
Travel & Training	1,500	4,952	(3,452)
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TOTAL EXPENDITURES	\$ 50,000	\$ 65,343	\$ (15,343)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	-	6,500	6,500
	<hr/>	<hr/>	<hr/>
CHANGES IN FUND BALANCE	\$ 0	\$ 42,473	\$ 42,473
	<hr/>	<hr/>	<hr/>
FUND BALANCE, BEGINNING		29,285	
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FUND BALANCE, ENDING		\$ 71,758	
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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, 2020**

Agency Head Name: Penelope Q. Richard

<u>Purpose</u>	<u>Amount</u>
Salary	*
Benefits - insurance	None
Benefits - retirement	None
Car allowance	None
Cell phone	1,247
Dues	None
Vehicle provided by government	None
Reimbursements:	
Dues & Memberships	300
Seminar Registrations	700
Travel Expenses	336
Meal Expenses	None
Mileage Reimbursements	None

* 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.