

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

**FINANCIAL REPORT**

**Year Ended December 31, 2017**

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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, 2017, 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 pages 11 and 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, review or compilation 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 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 the 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 financial position, results of operations, and cash flows of the Thirty-Eighth Judicial Expense Fund. Accordingly, these financial statements are not designed for those who are not informed about such matters



Darrell J. Morris, CPA (APC)

Lake Charles, LA

June 1, 2018

## BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

**STATEMENT OF NET POSITION  
December 31, 2017**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 111,584
Receivables	2,282
Capital Assets, Net	<u>7,521</u>
 TOTAL ASSETS	 <u>\$ 121,387</u>
 <u>LIABILITIES</u>	
 Payroll Taxes Payable	 \$ 277
 <u>NET ASSETS</u>	
Invested in Capital Assets	7,521
Unrestricted	<u>113,589</u>
 TOTAL NET ASSETS	 <u>121,110</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 121,387</u>

See Accountants' Compilation Report

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

**STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2017**

	<u>Governmental Activities</u>
<u>EXPENSES</u>	
Governmental Activities	
General Government Expenses	\$ 28,824
Special Purpose Expenses	70,563
<u>FUNCTIONS/PROGRAMS</u>	
Charges For Services	97,921
Operating Grants & Contributions	<u>0</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 \$ (1,466)
<u>GENERAL REVENUES</u>	
Interest Income	<u>54</u>
CHANGES IN NET POSITION	\$ (1,412)
NET POSITION, JANUARY 1, 2017	<u>122,522</u>
NET POSITION, DECEMBER 31, 2017	<u><u>\$ 121,110</u></u>

See Accountants' Compilation Report

## FUND FINANCIAL STATEMENTS

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

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2017**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 69,250	\$ 42,334	\$ 111,584
Accounts Receivable	<u>2,282</u>	<u>-</u>	<u>2,282</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$ 71,532</u></u></b>	<b><u><u>\$ 42,334</u></u></b>	<b><u><u>\$ 113,866</u></u></b>
<b><u>LIABILITIES</u></b>			
Payroll Taxes Payable	\$ 277	-	\$ 277
<b><u>FUND BALANCE</u></b>			
Unreserved	<u>71,255</u>	<u>42,334</u>	<u>113,589</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u><u>71,532</u></u></b>	<b><u><u>42,334</u></u></b>	<b><u><u>113,866</u></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, 2017**

Total fund balances for the governmental fund at December 31, 2017      \$    113,589

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 \$38,183  
accumulated depreciation

7,521

Total net position of governmental activities at December 31, 2017      \$    121,110

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

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017**

	General Fund	Other Funds	Total Governmental Funds
<u>REVENUES</u>			
Clerk of Court Fees	\$ 2,930	\$ -	\$ 2,930
Mayor's Court Fees	250	-	250
District Attorney Fees	105	-	105
Sheriff Fees	26,169	-	26,169
Reimbursement	-	-	-
Supreme Court Reimbursement	-	64,789	64,789
Award Grant from Cameron Parish DA	-	-	-
Participant Fees	-	3,678	3,678
TOTAL REVENUES	29,454	68,467	97,921
<u>EXPENDITURES</u>			
Salaries and Related Benefits	7,758	-	7,758
Office and Supplies	12,457	895	13,352
Professional Services	2,125	-	2,125
Seminar Expenses	3,306	-	3,306
Dues & Subscriptions	751	-	751
Administrative Costs	-	12,800	12,800
Drug Test Observations	-	4,485	4,485
Participant Awards	-	1,904	1,904
Testing & Laboratory	-	12,112	12,112
Treatment	-	32,687	32,687
Participant Transport	-	148	148
Travel & Training	-	5,532	5,532
TOTAL EXPENDITURES	26,397	70,563	96,960

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

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017**

<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	\$ 3,057	\$ (2,096)	\$ 961
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in (out)	(7,042)		(7,042)
<u>OTHER REVENUES</u>			
Interest	54	-	54
CHANGES IN FUND BALANCES	(3,931)	(2,096)	(6,027)
FUND BALANCES - BEGINNING	75,186	44,430	119,616
FUND BALANCES - ENDING	\$ 71,255	\$ 42,334	\$ 113,589

**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, 2017**

Total net changes in fund balances at December 31, 2017 per  
statement of revenues, expenditures and changes in fund balance \$ (6,027)

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	7,041	
Depreciation Expense	<u>(2,426)</u>	<u>4,615</u>

Total change in net position at December 31, 2017 per statement of activities \$ (1,412)

REQUIRED SUPPLEMENTARY INFORMATION

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

**BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND**

**For The Year Ended December 31, 2017**

	<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	\$ 29,454	\$ (22,546)
Interest Earned	-	54	54
TOTAL REVENUES	<u>\$ 52,000</u>	<u>\$ 29,508</u>	<u>\$ (22,492)</u>
 <u>EXPENDITURES</u>			
Salaries and Related Benefits	\$ 13,500	\$ 7,758	\$ 5,742
Office and Supplies	14,500	12,457	2,043
Professional Services	1,550	2,125	(575)
Seminar Expenses	8,000	3,306	4,694
Dues & Subscriptions	-	751	(751)
TOTAL EXPENDITURES	<u>\$ 37,550</u>	<u>\$ 26,397</u>	<u>\$ 11,153</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Interfund Transfer	\$ -	\$ (7,042)	\$ (7,042)
CHANGES IN FUND BALANCE	<u>\$ 14,450</u>	<u>\$ (3,931)</u>	<u>\$ (18,381)</u>
FUND BALANCE, BEGINNING		<u>75,186</u>	
FUND BALANCE, ENDING		<u>\$ 71,255</u>	

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

**BUDGETARY COMPARISON SCHEDULE  
OTHER FUNDS- DRUG COURT  
For The Year Ended December 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final budget Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Supreme Court Reimbursement	\$ 75,000	\$ 64,789	\$ (10,211)
Participant Fees	-	3,678	3,678
Award Grant from Cameron Parish DA	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL REVENUES	\$ 75,000	\$ 68,467	\$ (6,533)
 <u>EXPENDITURES</u>			
Administrative Costs	\$ 12,842	\$ 12,800	\$ 42
Drug Test Observations	3,500	4,485	(985)
Office and Supplies	1,200	895	305
Participant Awards	-	1,904	(1,904)
Testing & Laboratory	15,000	12,112	2,888
Treatment	33,867	32,687	1,180
Participant Transport	-	148	(148)
Travel & Training	6,620	5,532	1,088
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL EXPENDITURES	\$ 73,029	\$ 70,563	\$ 2,466
 OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
CHANGES IN FUND BALANCE	<u>\$ 1,971</u>	<u>\$ (2,096)</u>	<u>\$ (4,067)</u>
FUND BALANCE, BEGINNING		<u>44,430</u>	
FUND BALANCE, ENDING		<u>\$ 42,334</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, 2017**

Agency Head Name: Penelope Q. Richard

<u>Purpose</u>	<u>Amount</u>
Salary	*
Benefits - insurance	None
Benefits - retirement	None
Car allowance	None
Cell phone	2018
Dues	None
Vehicle provided by government	None
Per diem	None
Reimbursements:	
Dues & Memberships	150
Seminar Registrations	550
Travel Expenses	325
Meal Expenses	272
Mileage Reimbursements	888

\* 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.