

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

BASIC FINANCIAL STATEMENTS

December 31, 2014

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Thirty-Eighth Judicial Expense Fund, a component unit of the Cameron Parish Police Jury, as of December 31, 2014, which collectively comprise the Fund's basic financial statements, as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance as to whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The Management of the Thirty-Eighth Judicial Expense Fund is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the Management of the Thirty-Eighth Judicial Expense Fund in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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 and results of operations of the Thirty-Eighth Judicial Expense Fund. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information on pages 10 and 11 is presented for purposes of additional analysis. Such information, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on the supplementary information.

Thirty-Eighth Judicial Expense Fund
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The Management of the Thirty-Eighth Judicial Expense Fund has omitted the Management's discussion and analysis information 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 context.

June 18, 2015

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA

STATEMENT OF FINANCIAL POSITION
December 31, 2014

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 98,070
Receivables	1,630
Capital Assets, Net	<u>8,496</u>
TOTAL ASSETS	<u><u>\$ 108,196</u></u>
 <u>LIABILITIES</u>	
Payroll Taxes Payable	\$ 277
 <u>NET ASSETS</u>	
Invested in Capital Assets	8,496
Unrestricted	<u>99,423</u>
TOTAL NET ASSETS	<u>107,919</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 108,196</u></u>

THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA

STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2014

	<u>Governmental Activities</u>
<u>EXPENSES</u>	
Governmental Activities	
General Government Expenses	\$ 20,507
 <u>FUNCTIONS/PROGRAMS</u>	
Charges For Services	<u>30,118</u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ 9,611
 <u>GENERAL REVENUES</u>	
Interest Income	<u>124</u>
CHANGES IN NET ASSETS	\$ 9,735
NET ASSETS, BEGINNING	<u>98,184</u>
NET ASSETS, ENDING	<u><u>\$ 107,919</u></u>

See Independent Accountants' Compilation Report

FUND FINANCIAL STATEMENTS

THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2014

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 98,070
Accounts Receivable	<u>1,630</u>
TOTAL ASSETS	<u>\$ 99,700</u>
 <u>LIABILITIES</u>	
Payroll Taxes Payable	\$ 277
 <u>FUND BALANCES</u>	
Unreserved	<u>99,423</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 99,700</u>

See Independent Accountants' Compilation Report

REQUIRED SUPPLEMENTARY INFORMATION

THIRTY-EIGHTH JUDICIAL EXPENSE FUND
CAMERON, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For The Year Ended December 31, 2014

	<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	\$ 30,118	\$ (21,882)
Interest Earned	-	124	124
TOTAL REVENUES	<u>\$ 52,000</u>	<u>\$ 30,242</u>	<u>\$ (21,758)</u>
 <u>EXPENDITURES</u>			
Salaries and Related Benefits	\$ 13,500	\$ 7,758	\$ 5,742
Office and Supplies	14,500	6,160	8,340
Professional Services	1,550	1,125	425
Seminar Expenses	8,000	2,686	5,314
Capital Outlay	-	937	(937)
TOTAL EXPENDITURES	<u>\$ 37,550</u>	<u>\$ 18,666</u>	<u>\$ 18,884</u>
CHANGES IN FUND BALANCE	<u>\$ 14,450</u>	\$ 11,576	<u>\$ (2,874)</u>
FUND BALANCE, BEGINNING		<u>87,847</u>	
FUND BALANCE, ENDING		<u>\$ 99,423</u>	

See Independent Accountants' Compilation Report

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, 2014**

Agency Head Name: Penelope Q. Richard

<u>Purpose</u>	<u>Amount</u>
Salary	*
Benefits - insurance	None
Benefits - retirement	None
Car allowance	None
Cell phone	None
Dues	None
Vehicle provided by government	None
Per diem	None
Reimbursements:	
Seminar expenses	\$ 819
Travel Expenses	412

* 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.