

**CENTRAL LOUISIANA JUVENILE  
DETENTION CENTER AUTHORITY**

**Annual Financial Statements  
June 30, 2025**

# **CENTRAL LOUISIANA JUVENILE DETENTION CENTER AUTHORITY**

## **Annual Financial Statements As of and for the Year Ended June 30, 2025 with Supplemental Information Schedules**

### **C O N T E N T S**

	<b>Statement</b>	<b>Page No.</b>
Affidavit .....		1
Independent Accountant's Review Report.....		2-3
Management's Discussion and Analysis.....		4-6
<b>Basic Financial Statements</b>		
Statement of Net Position.....	A	8
Statement of Activities.....	B	9
Balance Sheet, Governmental Funds.....	C	10
Reconciliation of the Government Funds Balance Sheet.....	D	11
Statement of Revenues, Expenditures & Changes in Fund Balance.....	E	12
Reconciliation of Statement of Revenues, Expenditures & Changes in Fund Balance.....	F	13
Notes to the Basic Financial Statements.....		15-21
<b>Required Supplemental Information</b>		
Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual-General Fund.....	I	23
<b>Supplemental Information</b>		
Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer.....		25
Justice System Funding Schedule – Collecting Entity.....		26
<b>Other Reports</b>		
Management Letter Comments.....		28
Management's Summary of Prior Year Findings.....		29
Independent Accountant's Report of Applying Agreed-Upon Procedures.....		30-33
Louisiana Attestation Questionnaire.....		34-35

Central Louisiana Juvenile  
Detention Center Authority  
Financial Statements  
For The Year Ended June 30, 2025

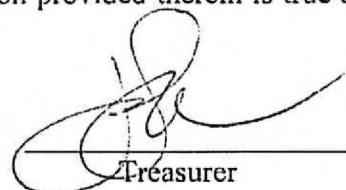
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Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA. 70804-9397

AFFIDAVIT

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Personally came and appeared before the undersigned authority, Jay Lemoine, Treasurer of Central Louisiana Juvenile Detention Center Authority, who duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial condition and results of operations of the entity: that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations. The sworn annual financial statements are prepared in accordance with generally accepted governmental accounting principles as prescribed by the Governmental Accounting Standards Board. I have reviewed the financial statements and declare that the information provided therein is true and correct to the best of my knowledge.



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Treasurer

SWORN TO AND SUBSCRIBED before me, the undersigned Notary Public, this 11<sup>th</sup> day of December, 2025 in Colfax, Louisiana.



NOTARY PUBLIC

W. Alex Hooper  
Bar No. 39483

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Certified Public Accountants

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Certified Public Accountants

Association of  
Certified Fraud Examiners

### **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

Central Louisiana Juvenile Detention Center Authority  
Pollock, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Central Louisiana Juvenile Detention Center Authority, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Central Louisiana Juvenile Detention Center Authority. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

#### **Management's Responsibility for the Financial Statements**

The management of the Central Louisiana Juvenile Detention Center Authority 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

#### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with *the Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Central Louisiana Juvenile Detention Center Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our review.

## **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

## **Supplemental Information**

The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it 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, a conclusion, nor provide any form of assurance on such supplementary information.

## **Other Reporting Requirements**

In accordance with the agreement between management and the Legislative Auditor, we have issued a report dated October 24, 2025, on the results of our agreed-upon procedures on pages 30 through 33. Pages 34 through 35 present the Louisiana Attestation Questionnaire.

*The Vercher Group*

Jena, Louisiana  
October 24, 2025

**Central Louisiana Juvenile  
Detention Center Authority  
Management's Discussion and Analysis  
June 30, 2025**

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As management of the Central Louisiana Juvenile Detention Center Authority, we offer readers of the Authority's basic financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the Authority's basic financial statements, which are attached.

**Financial Highlights**

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$5,610,121 (net position). This is a \$244,187 increase from last year.
- As of the close of the current fiscal year, the Authority's ending unrestricted net position was \$4,847,301.
- The Authority's cash balance at June 30, 2025, was \$86,604 while investments totaled \$4,760,431.
- The Authority had total revenue of \$394,371 and total expenditures of \$149,060. This resulted in a positive net income of \$245,311 for the year ended June 30, 2025, which is a \$3,764 increase from last year.

**Overview of the Basic Financial Statements**

The discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements consist of the Statement of Net Position, Statement of Activities, Statement of Revenues, Expenditures and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

See independent accountant's review report.

**Central Louisiana Juvenile  
Detention Center Authority**  
**Management's Discussion and Analysis**  
**June 30, 2025**

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The Authority's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

**Statement of Net Position**

	<b>FYE 2024</b>	<b>FYE 2025</b>	<b>% Change</b>
<b>Assets</b>			
Current Assets	\$ 4,619,171	\$ 4,859,306	5.2
Capital Assets, Net of Depreciation	<u>763,944</u>	<u>762,820</u>	-0.2
<b>Total Assets</b>	<u>5,383,115</u>	<u>5,622,126</u>	4.5
<b>Liabilities</b>			
Current Liabilities	<u>17,181</u>	<u>12,005</u>	-30.2
<b>Total Liabilities</b>	<u>17,181</u>	<u>12,005</u>	-30.2
<b>Equity</b>			
Net Investment in Capital Assets	763,944	762,820	-0.2
Unrestricted Net Position	<u>4,601,990</u>	<u>4,847,301</u>	5.3
<b>Total Net Position</b>	<u>\$ 5,365,934</u>	<u>\$ 5,610,121</u>	4.6

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

	<b>FYE 2024</b>	<b>FYE 2025</b>	<b>% Change</b>
<b>Revenues</b>			
Court Fees	\$ 211,918	\$ 208,360	-1.7
Investment Earnings	<u>186,568</u>	<u>186,011</u>	-0.3
<b>Total Revenues</b>	<u>398,486</u>	<u>394,371</u>	-1.1
<b>Expenditures</b>			
Rent Bed Space	128,210	121,390	-5.4
Contract Costs	20,711	21,128	2.1
Office Expense	643	242	-62.4
Other	<u>7,375</u>	<u>6,300</u>	-14.6
<b>Total Expenditures</b>	<u>156,939</u>	<u>149,060</u>	-5.1
Excess (Deficiency) of Revenue Over (Under) Expenditures	241,547	245,311	1.6
<b>Beginning Fund Balance</b>	4,360,443	4,601,990	5.6
<b>Ending Fund Balance</b>	<u>\$ 4,601,990</u>	<u>\$ 4,847,301</u>	5.4

See independent accountant's review report.

**Central Louisiana Juvenile  
Detention Center Authority  
Management's Discussion and Analysis  
June 30, 2025**

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## **CAPITAL ASSETS**

### ***Capital Assets – Governmental Fund***

At June 30, 2025, the Authority had \$762,820 invested in capital assets.

	<b>Capital Assets At Year-End</b>	
	<b>2024</b>	<b>2025</b>
Plant *	\$ 743,148	\$ 743,148
Equipment	60,546	60,546
Accumulated Depreciation	(39,750)	(40,874)
<b>Total Net Fixed Assets</b>	<b>\$ 763,944</b>	<b>\$ 762,820</b>

\* Plant assets of \$743,148 are not being depreciated as they have not been placed in service.

### **Contacting the Authority's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional information, contact Jay Lemoine, Treasurer.

See independent accountant's review report.

## **Basic Financial Statements**

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Net Position**  
**June 30, 2025**

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	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 86,604
Investments	1,400,435
LAMP Investments	3,359,996
Receivables (Net of Allowances for Uncollectible)	12,271
Capital Assets (Net)	<u>762,820</u>
<b>TOTAL ASSETS</b>	<u><u>5,622,126</u></u>
<b>LIABILITIES</b>	
Accounts, Salaries, & Other Payables	<u>12,005</u>
<b>TOTAL LIABILITIES</b>	<u><u>12,005</u></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	762,820
Unrestricted	4,847,301
<b>TOTAL NET POSITION</b>	<u>\$ 5,610,121</u>

See accompanying notes and independent accountant's review report.

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

	PROGRAM REVENUES				NET REVENUES (EXPENSES) & CHANGE IN NET ASSETS
	CHARGES FOR SERVICES		OPERATING GRANTS & CONTRIBUTIONS	NET (EXPENSES) REVENUE	
	EXPENSES				
<b>GOVERNMENTAL ACTIVITIES</b>					
General Government	\$ (150,184)		-0-	-0-	(150,184)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ (150,184)</b>		<b>-0-</b>	<b>-0-</b>	<b>(150,184)</b>
<b>GENERAL REVENUES</b>					
General Revenues					208,360
Interest Income					186,011
<b>TOTAL GENERAL REVENUES</b>					<b>394,371</b>
<b>CHANGE IN NET POSITION</b>					
NET POSITION - BEGINNING					5,365,934
<b>NET POSITION - ENDING</b>					<b>\$ 5,610,121</b>

See accompanying notes and independent accountant's review report.

**Central Louisiana Juvenile Detention Center Authority**  
**Balance Sheet, Governmental Funds**  
**June 30, 2025**

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	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 86,604
Investments	1,400,435
LAMP Investments	3,359,996
Receivables (Net of Allowances for Uncollectible)	<u>12,271</u>
<b>TOTAL ASSETS</b>	<b><u>4,859,306</u></b>
<b>LIABILITIES</b>	
Accounts, Salaries, & Other Payables	<u>12,005</u>
<b>TOTAL LIABILITIES</b>	<b><u>12,005</u></b>
<b>FUND BALANCES</b>	
Unassigned	<u>4,847,301</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ <u>4,859,306</u></b>

See accompanying notes and independent accountant's review report.

**Central Louisiana Juvenile Detention Center Authority**  
**Reconciliation of the Government Funds Balance Sheet**  
**to the Government-Wide Financial Statement of Net Position**  
**June 30, 2025**

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Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Funds (Statement C)	\$ 4,847,301
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Net Position of Governmental Activities (Statement A)	<u>\$ 5,610,121</u>

See accompanying notes and independent accountant's review report.

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

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	<b>GENERAL FUND</b>
<b>REVENUES</b>	
Court Fees	\$ 208,360
Investment Earnings	<u>186,011</u>
<b>TOTAL REVENUES</b>	<u>394,371</u>
 <b>EXPENDITURES</b>	
Lease Bed Space	121,390
Office Rent	510
Repairs & Maintenance	-0-
Professional Fees	5,790
Contract Cost	21,128
Meeting Cost	-0-
Office Expense	242
<b>TOTAL EXPENDITURES</b>	<u>149,060</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	 245,311
 <b>FUND BALANCES-BEGINNING</b>	 4,601,990
<b>FUND BALANCES-ENDING</b>	<u>\$ 4,847,301</u>

See accompanying notes and independent accountant's review report.

**Central Louisiana Juvenile Detention Center Authority**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**& Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended June 30, 2025**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total Governmental Funds, Statement E \$ 245,311

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. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	-0-
Depr. Exp.	<u>(1,124)</u>
	<u>(1,124)</u>
	\$ <u>244,187</u>

#### Changes in Net Position of Governmental Activities, Statement B

See accompanying notes and independent accountant's review report.

**Notes to the Basic  
Financial Statements**

# **Central Louisiana Juvenile Detention Center Authority**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Central Louisiana Juvenile Detention Center Authority was formed under the Revised Statutes of 1950, to be comprised of R. S. 15:1105 through 1105.7 and 1106 through 1106.5, relative to juvenile detention facilities; to create and provide with respect to the Central Louisiana Juvenile Detention Center Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Center Authority; to provide for a board of commissioners or a board of directors of the authorities and for the composition, administration, powers, and duties of the board, including the power to incur debt, issue bonds, and levy taxes; and to provide for related matters.

The Central Louisiana Juvenile Detention Center Authority is hereby established as a political subdivision of the state, with a territorial jurisdiction throughout the parishes of Avoyelles, Catahoula, Concordia, Grant, LaSalle, Vernon, and Winn.

The accounting policies of the Central Louisiana Juvenile Detention Center Authority conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

#### **A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the Central Louisiana Juvenile Detention Center Authority.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

#### **B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## Central Louisiana Juvenile Detention Center Authority

### NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

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 generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Central Louisiana Juvenile Detention Center Authority reports the following governmental funds:

- The *General Fund* is the entity's primary operating fund. It accounts for all the financial resources of the entity, except those required to be accounted for in another fund.

### C. EQUITY CLASSIFICATIONS

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their 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.

Unrestricted Net Position - All other net positions that does not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

## Central Louisiana Juvenile Detention Center Authority

### NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

#### D. CASH & INVESTMENTS (CD'S IN EXCESS OF 90 DAYS)

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. 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.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

It is the Authority's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. Investments (with the exception of LAMP investments discussed at Note 6) consist of certificates of deposit with banks with maturity dates in excess of 90 days.

- *Category 1* – Insured or collateralized with securities held by the Authority or by its agent in the Authority's name.

## Central Louisiana Juvenile Detention Center Authority

### NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

- **Category 2** – Collateralized with securities held by the pledging financial institution's trust department or agent in the Authority's name.
- **Category 3** – Uncollateralized.

Amounts on deposit were fully secured as of June 30, 2025, and were secured by the following pledges:

		Bank of Montgomery	Bank of Montgomery CDARS®	Colfax Banking	Sabine Bank	Barksdale Federal Credit	Cottonport Bank	Total
Cash	\$	140,903	529,400	267,667	122,279	235,108	105,079	1,400,436
FDIC (1)		140,903	529,400	250,000	122,279	235,108	105,079	1,382,769
Securities (2)		-0-	-0-	26,147	-0-	-0-	-0-	26,147
Unsecured (3)		-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total Securities</b>	<b>\$</b>	<b>140,903</b>	<b>529,400</b>	<b>276,147</b>	<b>122,279</b>	<b>235,108</b>	<b>105,079</b>	<b>1,406,916</b>

### E. FIXED ASSETS

For the year ended June 30, 2025, no interest costs were capitalized for construction of fixed assets. The district's capitalization policy is \$1,500.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	5-10 Years
Plant	40 Years

### F. VACATION, SICK LEAVE, & COMPENSATED ABSENCES

The Central Louisiana Juvenile Detention Center Authority has no leave policies.

### G. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

### H. ENCUMBRANCES

The Authority does not utilize encumbrance accounting.

### I. RECONCILIATIONS OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

The following reconciles the fund balances of governmental funds to the government-wide statement of net position.

Capital Assets (Net of Accumulated Depreciation)	\$ 762,820
Net Adjustment	\$ <u>762,820</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities:

The following reconciles the net changes in fund balance-total governmental funds to the changes in net position of governmental activities.

Capital Outlay	\$ -0-
Depreciation Expense	\$ <u>(1,124)</u>
Net Adjustment	\$ <u>(1,124)</u>

### 2. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 6-30-2024	Additions	Deletions	Balance 6-30-2025
Plant *	\$ 743,148	\$ -0-	-0-	\$ 743,148
Equipment	60,546	-0-	-0-	60,546
Accumulated Depreciation	(39,750)	(1,124)	-0-	(40,874)
Net Fixed Assets	\$ 763,944	\$ (1,124)	-0-	\$ 762,820

\* Plant assets of \$743,148 are not being depreciated as they have not been placed in service.

### 3. RECEIVABLES

The receivables at June 30, 2025, are detailed below:

Court Costs	\$ 12,271
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Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

### 4. PENSION PLAN

Employees of the Authority are covered by the social security program. In addition to employee payroll deductions, the Authority is required to contribute an equal amount to the social security system. The Authority does not guarantee the benefits provided by the system. The Authority had no employees during the year.

### 5. BOARD MEMBER NAMES

Name	Title
Donna Desoto	Secretary
Jay Lemoine	Treasurer
Bobby L. Wilson	Board Member
Elvin Fontenot, Jr.	Board Member
Kathy Johnson	Board Member
Chris Nevils	Board Member

Board members receive no pay or per diem for their services to the Authority.

### 6. INVESTMENT POOLS

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAA by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

## **Central Louisiana Juvenile Detention Center Authority**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED**

- Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**Required Supplemental Information**

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Revenues,**  
**Expenditures & Changes in Fund Balances**  
**Budget & Actual**  
**General Fund**  
**For the Year Ended June 30, 2025**

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	<b>BUDGET AMOUNTS</b>		<b>ACTUAL AMOUNTS</b> <b>BUDGETARY BASIS</b>	<b>BUDGET TO GAAP DIFFERENCES FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Court Fees	\$ 213,188	220,277	208,360	(11,917)
Investment Earnings	188,700	186,565	186,011	(554)
Miscellaneous Income	-0-	-0-	-0-	-0-
<b>TOTAL REVENUES</b>	<b>401,888</b>	<b>406,842</b>	<b>394,371</b>	<b>(12,471)</b>
<b>EXPENDITURES</b>				
Rent Bed Space	-0-	-0-	121,390	(121,390)
Office Rent	510	1,000	510	490
Repairs & Maintenance	-0-	125	-0-	125
Professional Fees	5,790	5,420	5,790	(370)
Contract Cost	147,313	141,116	21,128	119,988
Meeting Cost	-0-	250	-0-	250
Office Expense	623	643	242	401
Other Operating Expense	-0-	-0-	-0-	-0-
Travel & Conference	-0-	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<b>\$ 154,236</b>	<b>148,554</b>	<b>149,060</b>	<b>(506)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>247,652</b>	<b>258,288</b>	<b>245,311</b>	<b>(12,977)</b>
<b>FUND BALANCES-BEGINNING</b>			<b>4,601,990</b>	
<b>FUND BALANCES-ENDING</b>			<b>4,847,301</b>	

See independent accountant's review report.

**Supplemental Information**

**Central Louisiana Juvenile Detention Center Authority**  
**Schedule of Compensation Benefits and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended June 30, 2025**

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Jay Lemoine – Treasurer

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (Expense Allowance)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

\*An example of an un-vouchered expense would be a travel advance.

See independent accountant's review report.

**Central Louisiana Juvenile Detention Center Authority**  
**Justice System Funding Schedule – Receiving Entity**  
**Year Ended June 30, 2025**

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	<b>First Six Months Ended 12/31/2024</b>	<b>Second Six Months Ended 06/30/2025</b>
<b>Receipts From:</b>		
Civil Fees	\$ -0-	-0-
Bond Fees	-0-	-0-
Traffic Court Costs/Fees	-0-	-0-
Criminal Court Costs/ Fees	99,945	113,513
Interest Earnings on Collected Balances	-0-	-0-
<b>Subtotal Receipts</b>	<b>99,945</b>	<b>113,513</b>
<b>Ending Balance of Amounts Assessed but Not Received</b>	<b>\$ -0-</b>	<b>-0-</b>

See independent accountant's review report

## **Other Reports**

# **Central Louisiana Juvenile Detention Center Authority**

## **MANAGEMENT LETTER COMMENTS**

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During the course of our review, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

### **CURRENT YEAR MANAGEMENT LETTER COMMENTS**

No findings identified.

# Central Louisiana Juvenile Detention Center Authority

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## MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

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Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the Central Louisiana Juvenile Detention Center Authority has provided the following action summaries relating to findings brought to their attention as a result of their financial review for the year ended June 30, 2024.

### **PRIOR YEAR FINDINGS**

#### **2024-1 Budget Variance (Resolved)**

**Condition:** The Entity has an unfavorable expenditure variance of \$8,385 or 5.7% in the general fund during the year.

**Criteria:** The Budget Act requires governments to amend their budgets when revenues fall below budgeted amounts by more than 5% or when expenditures exceed 5% of appropriations.

**Cause of Condition:** Not amending the budget.

**Potential Effect of Condition:** Violation of the Budget Act.

**Recommendation:** Revenues and expenditure should be monitored to determine if the budget should be amended before year end.

**Client Response and Corrective Action:** The Entity will begin monitoring revenues and expenditures to determine if the budget should be amended.

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## THE VERCHER GROUP

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### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Central Louisiana Juvenile Detention Center Authority  
Pollock, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Central Louisiana Juvenile Detention Center Authority and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Central Louisiana Juvenile Detention Center Authority's compliance with certain laws and regulations during the year ended June 30, 2025, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below whether for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

\*During our review of expenditures, we found no such expenditures.

#### *Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

\*Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

\*Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

\*None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

\*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

#### *Budgeting*

6. Obtain a copy of the legally adopted budget and all amendments.

\*We obtained the legally adopted budget and the amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

\*We traced documentation for the adoption of the budget and approval of any amendments to the minutes with no exceptions.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

\*The District had an unfavorable revenue and an unfavorable expenditure of less than 5%.

#### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

\*We examined supporting documentation for the six selected documents, and they all agreed.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

\*All of the payments were properly coded to the correct fund and correct general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

\*The selected disbursements were approved by the proper authorities.

### *Meetings*

10. Obtain evidence from management to support that agenda for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

\*Discussions with the clerk and our review of the minutes found that the agendas for the meetings were posted.

### *Debt*

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

\*The District did not enter into any long-term debt this fiscal year.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

\*We inspected payroll records and minutes for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, and gifts.

### *State Audit Law*

13. Report on whether the agency provided a timely report in accordance with R.S. 24:513.

\*The District's report is due on December 31, 2025, and was submitted in a timely manner.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

\*The District did not enter into any new contracts this fiscal year.

### *Prior-Year Comments*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

\*Our prior year report dated November 27, 2024, did include one finding, which is resolved.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Central Louisiana Juvenile Detention Center Authority and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*The Vercher Group*

Jena, Louisiana  
October 24, 2025

## LOUISIANA ATTESTATION QUESTIONNAIRE

**THE VERCER GROUP**  
*A Professional Corporation of  
Certified Public Accountants*  
P.O. Box 1608  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2025, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of October 24, 2025.

### **Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [  ] No [  ] N/A [  ]

### **Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [  ] No [  ] N/A [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [  ] No [  ] N/A [  ]

### **Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [  ] No [  ] N/A [  ]

### **Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [  ] No [  ] N/A [  ]

