

NORTHWEST TERRITORIES
 JUVENILE DETENTION CENTRE, WARDLITE
 CONSENTS, ALLEGATIONS
 CORRECTIVE ACTION PLAN FOR CURRENT YEAR ADULT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1993

Ref. No.	Description of finding	Corrective Action Planned	Residual of Current Operational	Anticipated Completion Date
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NONE

Other supplementary information,
 presented for purposes of additional analysis.

NORTHWEST TERRITORIES
 STAFFING DEFENSIBLE CANNON ACTIVITY
 CIRCULAR, WILKINSON
 SUMMARY SCHEDULE OF PRIOR MONEY FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1962

Schedule 2

<u>Ref. No.</u>	<u>Final Year Finding Initially Reported</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partial)</u>	<u>Planned Corrective Action/Partial/Corrective Action, Yes/No</u>
1	6-28-56	Actual Expenses were 5.44 more than budgeted and actual expenditures were 50.44 more than budgeted.	Yes	Current Year Budget Revisions

Other supplementary information.
 Presented for purposes of additional analysis.

SCIENTIFIC INVESTIGATIONS
 FEDERAL BUREAU OF INVESTIGATION
 SCHEDULE OF COMMISSIONERS' ATTENDANCE
 AND CONTRIBUTION
 FOR THE YEAR ENDED JUNE 30, 1937

SCIENTIFIC 5

	Meetings Attended	Contribution	
David Ebbins	0	0	0
John C. Campbell	1		0
Ernest Hill	0		0
Charles Walker	0		0
Lee Clark, Foreman	0		0
Thomas Lane	3		0
Sammy Bix	0		0
John H. Dickert, Jr.	3		0
Charles Whelan	1		0
Julius Kinas	4		0
July Whitten	3		0
Levin Ross	3		0
John Robinson	3		0
Louis Winfield	3	0	0

Supplementary schedule. Presented on additional analytical days.

NORTHERY LOUISIANA
 GENERAL RECEIPTS OFFICE ACCOUNTS
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
 JUNE 30, 1937 AND 1936

SCHEDULE 4

	1937	1936
GENERAL FIXED ASSETS		
Buildings	\$ 3,086,823	\$2,855,890
Land and Improvements	34,381	34,381
Office furniture and equipment	196,364	188,258
Trucks	49,381	31,897
Total general fixed assets	\$ 3,371,329	\$2,751,326
INVESTMENT IN GENERAL FIXED ASSETS		
General revenues	\$ 534,564	\$ 496,308
State of Louisiana - Division of Administration	2,481,758	2,317,858
Total investment in general fixed assets	\$ 3,021,322	\$2,714,166

Supplementary schedule. Presented as additional analytical data.

BOSTWICK LOCALS
ASHHILL DETENTION CENTER AUTHORITY
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET, BULKY BASIS, AND ACTUAL - CONTINUED
FISCAL YEARS: JUNE 30, 1992 AND 1993

EXPENDITURES

Maintenance

Salaries
Physical taxes
Reliefment
Supplies
Paper and maintenance
Miscellaneous
Capital outlay
Total maintenance

Medical

Contractual services - doctor
Contractual services - nurse
Contractual services - social worker
Contractual services - dentist
Contractual services - other
Medical fees
Supplies
Total Medical

General

Insurance
Utilities
Uniform rental
Supplies
Building and ground maintenance
Accounting and audit
Miscellaneous
Capital outlay
Total general

Total expenditures

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

FUND BALANCE, BEGINNING OF YEAR

FUND BALANCE, END OF YEAR

NORTHERN LOUISIANA
STATE POLICE DISTRICT CENTER ACTIVITY
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES,
BUDGET VS. PLAN, BUDGET AND ACTUAL,
FISCAL YEAR: JUNE 30, 1957 AND 1958

REVENUES

COURT COSTS
Detention fees
Grants and receipts from other governments
Interest
Miscellaneous
Total revenues

EXPENDITURES

Administrative
Salaries
Payroll taxes
Retirement
Health and life insurance
Automobile expense
Dues and subscriptions
Repairs and maintenance
office supplies
Training
Travel
Telephone
Workers compensation insurance
miscellaneous
Capital outlay
Bad Debt Expense
Total administrative

Child care

Salaries
Payroll taxes
Retirement
Health and life insurance
supplies
Clothing
Miscellaneous
Capital outlay
uniforms
Personal hygiene
Total child care

Kitchen

Salaries
Payroll taxes
Retirement
Health and life insurance
Food
Supplies
Miscellaneous
Capital outlay
Repairs and maintenance
Total kitchen

supplementary schedule, presented as additional analytical data.

SECURITY AGREEMENT
 JEROME DEBTORS CENTER AUTHORITY
 GENERAL FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACCRUAL BASIS
 FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
Total expenditures	\$ 475,433	\$ 481,971
REVENUE/SURPLUS/DEFICIENCY OF REVENUES OVER/UNDER/ EXPENDITURES	243,973	134,481
FUND BALANCE - beginning of year	<u>488,284</u>	<u>347,490</u>
FUND BALANCE - end of year	<u>\$ 732,257</u>	<u>\$ 481,971</u>

Supplementary schedule. Presented as additional analytical data.

**FORECAST BUDGET
JUVENILE DETENTION CENTER AUTHORITY
GENERAL FUND
COMPARATIVE STATEMENTS BY FUNDAL ACCOUNTS
AND CHANGES IN FUND BALANCES - CONTINUED
FOR THE YEARS ENDED JUNE 30, 1987 AND 1988**

	1987	1988
EXPENDITURES		
Utilities		
Salaries	\$ 47,328	\$ 47,811
Payroll taxes	3,757	1,875
Retirement	3,180	3,477
Health and life insurance	798	830
Food	30,268	31,318
Supplies	10,812	9,812
Miscellaneous	3,568	3,818
Capital outlay	479	2,457
Repairs and maintenance	1,283	2,119
Total utilities	100,353	98,718
Maintenance		
Salaries	38,700	39,773
Payroll taxes	846	347
Retirement	3,831	3,788
Supplies	3,364	13,652
Repairs and maintenance	864	344
Miscellaneous	1,323	1,179
Capital outlay	0	807
Total maintenance	50,628	59,170
Medical		
Contractual services - doctor	6,500	60,431
Contractual services - nurse	4,420	3,804
Contractual services - social worker	12,488	32,810
Contractual services - dietitian	5,280	6,387
Contractual services - other	4,875	2,835
Medications	3,048	2,850
Supplies	1,228	371
Total medical	37,769	109,728
General		
Insurance - liability and other	44,122	38,287
Utilities	13,288	13,481
Uniforms (total)	884	8,031
Supplies	1,438	3,008
Building and ground maintenance	4,885	3,531
Accounting and audit	4,525	18,474
Miscellaneous	3,075	387
Capital outlay	43,287	37,377
Total general	114,434	126,576

(Cont. next)

MEMPHIS LOCKSMITHS
JUVENILE DETENTION CENTER AUTHORITY
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEARS ENDED JUNE 30, 1977 AND 1976

	<u>1977</u>	<u>1976</u>
REVENUES		
Court costs	\$ 150,185	\$ 170,321
Detention fees	850,000	450,000
Grants and receipts from other governments	100,150	600,000
Interest	10,000	30,000
Miscellaneous	<u>10,000</u>	<u>0,000</u>
Total revenues	1,120,335	1,250,321
EXPENDITURES		
Administrative		
Salaries	180,710	90,000
Payroll taxes	2,875	1,000
Retirement	10,100	10,000
Health and life insurance	000	000
Automobile expense	4,350	2,000
Dues and subscriptions	000	000
Legal Expense	100	0
Repairs and maintenance	1,000	000
Office supplies	0,000	1,000
Training	1,000	000
Travel	4,000	1,000
Telephone	1,100	0,000
Workers compensation insurance	000	000
Miscellaneous	1,000	1,000
Capital outlay	100,000	000,000
Bad Debt Expense	<u>1,000</u>	<u>0</u>
Total administrative	090,000	000,000
Child Care		
Salaries	070,320	170,000
Payroll taxes	10,000	0,000
Retirement	00,000	10,000
Health and life insurance	0,000	1,000
Supplies	000	000
clothing	4,100	000
Miscellaneous	000	1,000
Capital outlay	000	0
Debtors	0,000	0
Personal Expense	<u>0,000</u>	<u>0</u>
Total child care	0 100,000	0 180,000

(Continued)

FINANCIAL STATEMENTS
JUVENILE DETENTION CENTER, DISTRICT OF COLUMBIA
COMPARATIVE BALANCE SHEETS
AS OF 12-31-67 AND 1966

SCHEDULE 1

	1967	1966
ASSETS		
Cash and cash equivalents	\$108,280	\$251,766
Investments	208,000	180,000
Due from other governments	212,157	82,400
Interest receivable	8,258	-
Prepaid insurance	42,988	68,817
Notes receivable	1,385	1,385
TOTAL ASSETS	\$578,168	\$584,368
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 14,880	\$128,200
Accrued salaries	7,283	4,775
Payroll taxes payable	8,888	8,117
Employee benefits payable	11,282	1,881
TOTAL LIABILITIES	42,533	143,073
Fund Equity		
Fund Balance		
Reserved for food service program	3,216	42
Unreserved - undesignated	291,853	439,251
TOTAL FUND EQUITY	295,069	439,293
TOTAL LIABILITIES AND FUND EQUITY	\$578,168	\$584,368

Supplementary schedule. Presented on additional nonfinancial data.

SUPPLEMENTARY INFORMATION

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

PO BOX 200

MONROE, LOUISIANA 70001

Telephone (504) 335-4400
Telex 350000-2000

MEMBER OF THE AICPA
AICPA CERTIFIED PUBLIC ACCOUNTANT
AICPA CERTIFIED FINANCIAL PLANNER

A FIRM MEMBER OF THE
AICPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN ASSESSMENT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**Mr. Tom Jones, President
and Board of Commissioners
Northwest Louisiana Juvenile Detention
Center Authority
P.O. Box 4900
Cochitons, Louisiana 71009**

We have audited the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Cochitons, Louisiana, as of and for the year ending June 30, 1987 and have issued our report thereon dated August 18, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Northwest Louisiana Juvenile Detention Center Authority, Cochitons, Louisiana is the responsibility of the Northwest Louisiana Juvenile Detention Center Authority's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Authority's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management of the Northwest Louisiana Juvenile Detention Center Authority and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Hines, Jackson & Hines
MONROE, LOUISIANA
August 18, 1987

structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We agreed to matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

This report is intended for the information of the Board of Commissioners, grantee agencies and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Hazen, Jackson & Hines
Baton Rouge, Louisiana
August 15, 1997

HAYES, JACKSON & HAYES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 7000

MONTEAGUE, LOUISIANA 70572

MEMPHIS, TENNESSEE
75100-0000

PHONE (504) 333-1234
FACSIMILE (504) 333-1235
TELETYPE (504) 333-1236
MAILING ADDRESS: P.O. BOX 7000
MONTEAGUE, LOUISIANA 70572

STATE LICENSE NO. 11
EXPIRES

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESSMENT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

MR. LAW AGNES, FIDELICENT
and Board of Commissioners
Northwest Louisiana Correctional
Department Center Authority
P.O. BOX 4000
COVINGTON, LOUISIANA 70021

We have audited the general purpose financial statements of the Northwest Louisiana Correctional Department Center Authority, Covington, Louisiana, as of and for the year ended June 30, 1997 and have issued our report thereon dated August 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Northwest Louisiana Correctional Department Center Authority, Covington, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evaluation and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and reported properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Northwest Louisiana Correctional Department Center Authority, Covington, Louisiana, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control

BOULDER COUNTY, COLORADO
BOULDER DISTRICT COURT, DISTRICT
NOTES TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1987

NOTE 14 GRANTS AND SUBSIDIES

The Authority participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Authority may be required to reimburse the grantor government. The Authority believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the governmental fund or the overall financial position of the Authority.

BOCCEMONT, LOUISIANA
JUDICIAL DISTRICT COURT, METairie
NOTES TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1997

NOTE 7 GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS (continued)

Grants and receipts from the governments consisted of the following:

	1997
Louisiana Department of Public Safety and Corrections-Contract #401-543-1	\$ 150,000
Louisiana Division of Administration - 1996 Cooperative endeavor agreement	81,000
Louisiana Department of Education - School Lunch Program	50,000
Metairie Regional Arts Council	2,351
Total	\$ 443,351

NOTE 8 FUND BALANCE

Restrictions of fund balances of governmental funds are created to either (i) satisfy legal requirements that require that a portion of the fund balance be segregated or (ii) identify the portion of the fund balance that is not appropriate for future expenditures. Specific observations of the fund balance accounts are summarized below.

Restrict the Fund Balance Program

This account was created to restrict the use of all resources earned through the Fund Balance program. This restriction was established to satisfy restrictions imposed by the contractual agreement.

NOTE 9 LITIGATION

The Boudinon Louisiana Orseville Detention Center Authority is a defendant in various lawsuits. Although the outcome of these lawsuits are not determinable at this stage of the proceedings, the potential losses not covered by applicable insurance is not considered to be significant in relation to the Authority's overall financial condition.

NOTE 10 OPERATIONAL LEASE, CAPITAL AND OPERATING LEASES

The Authority is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights of lease obligations, and therefore, the results of the lease agreements are not reflected in the General Fixed Assets Asset Group.

NOTE 11 LONG-TERM DEBT

The Authority had no outstanding long-term debt at June 30, 1997.

NOTE 12 RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority maintains commercial insurance coverages covering each of the risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the Authority.

NORTHEAST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTE 11. FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1997

NOTE 5 EMPLOYEE COMMITMENTS (continued)

Plan members are required by state statute to contribute 8.00 percent of their annual covered salary and the Northeast Louisiana Juvenile Detention Center is required to contribute at an actuarially determined rate. The current rate is 14.50 percent of annual covered payroll. The contribution requirements of plan members and the Northeast Louisiana Juvenile Detention Center are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Northeast Louisiana Juvenile Detention Center's contributions to the system for the years ending June 30, 1997 and 1996 were \$1,314 and \$3,031, respectively, equal to the required contributions for each year.

NOTE 7 GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS

In September 15, 1984, the Northeast Louisiana Juvenile Detention Center Authority entered a cooperative endeavor agreement with the State of Louisiana Department of Public Safety, and Corrections to provide detention services. The Authority will provide about 601 beds for juveniles who have been adjudicated delinquent and disposed to the custody of the Department pending transfer to a Louisiana Training Institute for a fee not to exceed \$275,000 payable in monthly installments of \$2,937. The agreement prohibits recovery of the cost of services purchased under this agreement under any other contract or agreement.

Northeast Louisiana Juvenile Detention Center Authority has complied, in all material respects, with the provisions of the cooperative endeavor agreement referred to in the preceding paragraph.

On November 12, 1994, the Northeast Louisiana Juvenile Detention Center Authority entered into a cooperative endeavor agreement with the State of Louisiana, Division of Administration for capital improvements to the detention center. The Authority was approved the funding in priority 2, in the amount of \$30,000 and in Priority 5, in the amount of \$2,310,000.

The Authority also participated in the National School Lunch and the School Breakfast Program where the Northeast Louisiana Juvenile Detention Center Authority is considered an alternative school. The program services schools and residential child care institutions as well as other facilities that must operate a food service and is funded by a combination of federal and state monies.

The program places restrictions on monies granted to participating entities and allows the funds to be used only for certain costs related to providing food service. Federal funds apportioned to the State to be used as reimbursements for the cost of the food service program are administered through the Louisiana Department of Education.

In December 1990, the Northeast Louisiana Juvenile Detention Center Authority was awarded a grant of \$4,320 from the Shreveport Regional Area Council. The final 10 percent (432) of that amount was received by the Authority during the year ended June 30, 1993. In December 1995, the Authority received another grant from the Shreveport Regional Area Council in the amount of \$2,345. The first two payments of 40 percent (938) of the grant was due during the year ended June 30, 1997.

NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
OFFICE OF FINANCIAL STATEMENTS - CONTINUED
JUNE 18, 1997

NOTE 4 RETIREMENT OBLIGATIONS (continued)

Average compensation is defined as the member's average annual earned compensation for the period of 14 consecutive months of employment during which the member's final annual compensation was greatest. The maximum annual retirement benefit cannot be more than the lesser of 100% of average compensation, or the individuals joining the system after January 1, 1980, the specified dollar amount of actuarially determined monetary limits which vary depending upon the member's age at retirement.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana State Employees' Retirement System, Post Office Box 8423, Baton Rouge, Louisiana, 70804, or by calling 1-800-254-3898.

Plan members are required by state statute to contribute 7.50 percent of their annual covered salary and the Northwest Louisiana Juvenile Detention Center is required to contribute at an actuarially determined rate. The current rate is 12.00 percent of annual covered payroll. The contribution requirements of plan members and the Northwest Louisiana Juvenile Detention Center are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:209, the employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior year. The Northwest Louisiana Juvenile Detention Center's contributions to the System for the years ending June 18, 1997 and 1998 were 145,187 and 214,150, respectively, equal to the required contribution for each year.

Teachers' Retirement System of Louisiana

One employee of the Northwest Louisiana Juvenile Detention Center Authority is a member of the Teachers' Retirement System of Louisiana (the "System"). The System is the administrator of a cost sharing multiple - employer plan established and provided for within Title 11, Chapter 9, of the Louisiana Revised Statutes. The System provides pension benefits to employees who meet the legal definition of a "teacher".

Northwest Louisiana Juvenile Detention Center Authority participates in the 1981 Revised Plan which requires mandatory enrollment for all employees that meet the legal definition of a "teacher" in accordance with Louisiana Revised Statute 11:700 (2)(1a).

The Teachers' Retirement System of Louisiana provides retirement, disability and survivor benefits. Service retirements vest after 10 years of credited service, disability after 5 years, provided the member is in active service at the time of filing an application for disability retirement. The formula for annual maximum retirement benefits is two thirds two and one-half (2 1/2) percent of final average salary for each year of credited service. Final average salary is based upon the member's highest successive thirty-six months of salary. Benefits are paid monthly for life. If a member dies prior to establishing eligibility for survivor benefits or leaves covered employment prior to vesting, accumulated member contributions are refunded.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 8423, Baton Rouge, Louisiana, 70804-8223, or by calling 18845 824-4444.

NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 5 CHANGES IN GENERAL FIXED ASSETS

A Summary of changes in general fixed assets follows.

	Buildings	Land and Improvements	Office Furniture & Equipment	Debtless
Balance June 30, 1996	\$2,207,882	\$ 28,281	\$ 188,250	\$ 22,427
Additions	158,279	0	8,288	15,488
Balance June 30, 1997	<u>\$2,366,161</u>	<u>\$ 28,281</u>	<u>\$ 196,538</u>	<u>\$ 37,915</u>

NOTE 6 RETIREMENT COMMITMENTS

The Northwest Louisiana Juvenile Detention Center Authority participates in two cost-sharing multiple-employer statewide retirement systems (PERS) for its employees. Each retirement system is administered and controlled by a separate board of trustees.

Following is a brief description of each retirement system in which the Authority participates:

Louisiana State Employees' Retirement System

Substantially all employees of the Northwest Louisiana Juvenile Detention Center Authority are members of the Louisiana State Employees' Retirement System (LERS), an agency of the State of Louisiana established under the provisions of Title 42, Chapter 28, of the Louisiana Revised Statutes of 1914. LERS is a single employer public employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the state of Louisiana and its various departments and agencies and their beneficiaries. LERS is administered and controlled by an eleven member Board of Trustees and is funded through member and employer contributions and investment earnings.

The age and years of creditable service required of a member to retire with full benefits are established by statute. These vary according to the member's employer and job classification. Benefits are available for regular retirement if the member has:

Thirty (30) years of more service at any age

Twenty-five (25) years or more service at age fifty-five (55)

Ten (10) years or more service at age sixty (60)

The basic annual retirement benefit for most members is equal to 2.5% of the average compensation for their thirty-six (36) highest consecutive earnings months multiplied by the number of years of creditable service plus (300). Participants who become members of LERS on or after July 1, 1984 are not eligible for the 300 addition to the annual retirement benefit formula.

EASTERN LOUISIANA
SEVILLE REGIONAL CENTER AUTHORITY
NOTES TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1997

NOTE 2 CASH AND CASH EQUIVALENTS

Louisiana Revised Statutes authorize the Authority to invest in United States bonds, treasury notes, time certificates of deposit, or any other federally insured instrument. At June 30, 1997 the Authority's deposits with financial institutions were \$120,280 and consisted of the following:

	<u>1997</u>
Demand Deposit Accounts	\$281,000
Time Deposits	<u>319,280</u>
Total	<u>\$600,280</u>

These deposits are stated at cost, which approximates market. Where state law, if any, deposits 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 bank in a holding or custodial bank that is mutually acceptable to both parties. These insured deposits are considered uncollateralized under the provisions of GASB Statement 3. However, Louisiana Revised Statutes require the custodial bank to advertise and sell the pledged securities within 90 or 120 days of being notified by the Authority that the pledging bank has failed to pay deposited funds upon demand. As of June 30, 1997, the Authority has \$418,005 in deposits (including bank balances). These deposits are secured from risk by \$281,000 of federal deposit insurance and \$481,348 of pledged securities held by the custodial bank.

NOTE 3 INVESTMENTS

At June 30, 1997, the Authority held investments totaling \$281,480 as follows:

Bank time deposits with original maturities exceeding 90 days	<u>\$281,480</u>
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NOTE 4 NET FUND PRIOR GOVERNMENTS

Amounts due from other governments of \$132,337 at June 30, 1997, are as follows:

Grant costs	\$ 18,838
Retention fees	191,898
National School Lunch Program	<u> 2,418</u>
Total	<u>\$ 313,154</u>

**STATEMENT ACCOUNTING
GENERAL ACCOUNTING CENTER AUTHORITY
NOTE TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1991**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absence

Authority employees are entitled to certain compensated absences based on their length of employment. Vacation earned is based on the number of years of service as follows:

<u>Full-time Employment</u>	<u>Days Granted</u>
Less than three years	12
After three years	14
After ten years	16
After fifteen years	21

Due to the small number of Authority employees who are entitled to compensation for future absences, it would be impractical to estimate the compensation. Therefore, no liability has been recorded in the accompanying financial statements. The Vacation time is cumulative and may be accrued up to ten hours (ten days). Authority's policy is to recognize the costs of compensated absences when actually paid to employees.

Fund Balances

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes.

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 these estimates.

Total columns on combined statements - omitted

Total columns on the general purpose financial statements are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. It is these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Authority Center's financial position and operations. Certain amounts from prior year financial statements have been reclassified to conform with current year classifications.

STATEMENT OF FINANCIAL POSITION
GENERAL SERVICES CENTER AUTHORITY
STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
JUNE 30, 1987

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Budgets and budgetary accounting (continued)

6. All budgetary appropriations lapse at the end of the fiscal year.
7. Budgets for the general fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The Authority's procedures with respect to its budget are designed to meet the requirements of the Louisiana Local Government Budget Act (LSA - R.S. 1091-1134). The Authority prepares budgets for its General Fund on a basis consistent with generally accepted accounting principles. The adopted budget, as amended, for the fiscal year ended June 30, 1987 is presented in the accompanying financial statements.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to reserve that portion of the applicable appropriation, is not employed by Northwest Louisiana Juvenile Detention Center Authority.

Cash and cash equivalents

Consistent with GAO Statement B, "Reporting Cash Flows of Proprietary and Nonproprietary Trust Funds and Governmental Entities That Use Proprietary Fund Accounting", the Authority, Louisiana Juvenile Detention Center Authority defines cash and cash equivalents as follows:

Cash - Includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

Under state law, the Authority may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Authority may invest in United States bonds, treasury notes, or certificates. Those are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Prepaid items

Payments made to vendors for services that will benefit periods beyond June 30, 1987, are recorded as prepaid items.

**GOVERNMENT ACCOUNTING
GENERAL PRINCIPLES CONCERNING ACCOUNTS
RELATED TO FINANCIAL STATEMENTS COMPILED
JUNE 18, 1952**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Retention fees are considered measurable to accrual as revenues when service is performed. Court costs are considered "measurable" when collected by the participating agency and are recognized as revenues at that time. Interest is not measurable to accrual because generally it is not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Purchases of various operating supplies are expensed as expenditures at the time purchased.

Budgetary and budgetary accounting

Fund budgetary accounting is employed as a management control. Annual operating budgets are adopted each fiscal year and amended as required.

The Authority follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to May 31, the Director submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for inspection. A public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. Prior to June 30, the budget is legally enacted through a vote of the Board of Commissioners.
5. The Director is authorized to transfer budgeted amounts between Departments within the general fund. However, any revisions that affect the total expenditures of the general fund must be approved by the Board of Commissioners.

HONORABLE LEONARD
JUVENILE DELINQUENCY SERVICE AUTHORITY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting

The accounts of the Authority are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are measured. All of the Authority's resources are allocated to one generic fund type or one broad fund category as follows:

Governmental Fund Type:

These are the funds through which most governmental functions are typically financed. The fund included in this category is as follows:

General Fund:

The general fund is the general operating fund of the Authority. It is used to account for all financial resources.

Special Items

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired for general purposes. The accounting and reporting treatment applies to the fixed assets associated with a fund are determined by its measurement basis. All governmental fund types are accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures) of other financing used) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed Assets Account group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. All of the Authority's purchased general fixed assets are valued at their cost. Any general fixed assets acquired through donation are valued at the estimated fair market value at the time of receipt.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with the measurement of operations.

NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTE TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 18, 1992

NOTE 1 REPORT OF FINANCIAL ACCOUNTING PRINCIPLES (continued)

Financial reporting entity (continued)

(1) Four commissioners shall be appointed by the sheriffs of the participating parishes and the chiefs of police of municipalities within the participating parish areas.

(2) One commissioner shall be appointed by the governing authority of each of the participating parishes.

(3) One commissioner shall be appointed by the district attorneys with jurisdiction in the participating parishes.

(4) Three commissioners shall be appointed by the assistant secretary of the office of juvenile services of the Department of Public Safety and Corrections.

The members of the board of commissioners shall serve without salary or per diem but the board may authorize a reasonable travel allowance for its members in the performance of their official duties.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining component units which should be considered part of a primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - (a) The ability of the primary government to impose its will on that organization, and/or
 - (b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The financial reporting entity consists of (a) the primary government (juvenile detention centers), the organizations for which the primary government is financially accountable, and (b) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the application of these criteria, the Northwest Louisiana Juvenile Detention Center Authority was determined not to be a component unit of any other financial reporting entity. The financial statements of the Northwest Louisiana Juvenile Detention Center Authority include only the funds and account groups of the Authority since the Authority has no financial accountability or oversight responsibility for any other governmental entity.

NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1981

The financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Ouachata, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government units. The government accounting standards board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the Authority's financial report.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial reporting period

The Northwest Louisiana Juvenile Detention Center Authority was created by Act 413 of the 1980 legislature, which enacted Part XI-A of Chapter 7 of Title 15 of the Louisiana Revised Statutes of 1980 to be comprised of R.S. 15:1089 through 15:1097 to establish and provide for the purposes and functions of a juvenile detention center authority for the parishes of Bienville, Claiborne, DeLain, East Feliciana, East River, Sabine, and Webster. Authority funding is provided by creating institutions which grants the power to levy taxes, issue debt, and issue bonds, and by R.S. 15:1099.A which provides for the imposition of court costs in certain juvenile and criminal proceedings in all courts within the area of its jurisdiction. Act 187 of the 1981 legislature amended and re-enacted R.S. 15:1087 through 15:1097 and enacted Subpart G of Part XI of Chapter 7 of Title 15 of the Louisiana Revised Statutes of 1981, comprised of R.S. 15:1089.1 through 15:1089.7 which authorized the purchase of a lease or lease-purchase contract for construction, operation, and maintenance of a youth center within the parish and authorized other parishes to enter into participation agreements with a parish having a youth center to sublease space and house juveniles of the center.

Act 147 amended the territorial jurisdiction of the Northwest Louisiana Juvenile Detention Center Authority to include the parishes of Claiborne, Bossou, Natchitoches, Red River, Sabine, and Webster, however, Act 187 allowed Claiborne parish to withdraw from membership and participation in the authority during the period beginning September 1, 1981 and ending December 31, 1981. This parish elected to withdraw from participation in the Authority. At June 30, 1981, the parishes of DeLain, East Feliciana, East River, Sabine and Webster were included in the territorial jurisdiction of the Northwest Louisiana Juvenile Detention Center Authority.

The purpose of the Authority is to assist and afford opportunities to preadjudicatory and postadjudicatory children who enter the juvenile justice system to become productive, contributing citizens of the community, parish, and state by the establishment of rehabilitative programs within a structured environment and to provide physical facilities and related services for children throughout the parishes belonging to the authority including the housing, care, supervision, maintenance, and education of juveniles under the age of seventeen years, and for juveniles seventeen years of age and over who were under seventeen years of age when they committed an alleged offense.

The Northwest Louisiana Juvenile Detention Center Authority is established as a political subdivision of the state governed by a commission appointed for term of four years as follows:

1) Three commissioners shall be appointed by the judges exercising juvenile jurisdiction within the participating parish areas.

NOTES TO FINANCIAL STATEMENTS

NORTHWEST TERRITORIES
JUDICIAL PROTECTION CENTER ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - DIRECT FUND BASIS AND ACTUAL
ALL ACCOUNTING FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997

Commercial Fund Types
General Fund

	<u>Budget</u>	<u>Actual</u>	Variance Favourable Unfavourable
REVENUES			
Court costs	\$ 198,000	\$ 194,793	\$ 3,207
Debit card fees	800,000	804,808	4,808
Grants and receipts from other governments	100,000	120,914	(20,914)
Interest	30,000	30,800	8,800
Miscellaneous	<u>15,000</u>	<u>34,385</u>	<u>19,385</u>
Total revenues	1,223,000	1,219,698	3,302
EXPENDITURES			
Administrative	280,000	279,840	160
Child care	100,000	104,993	4,993
Childen	100,000	120,329	(20,329)
Maintenance	40,000	38,838	1,162
Medical	30,000	37,440	(7,440)
General	<u>250,000</u>	<u>283,883</u>	<u>(33,883)</u>
TOTAL EXPENDITURES	850,000	865,823	(15,823)
EXCESS/(DEFICIENCY) OF REVENUES OVER/ UNDER EXPENDITURES	373,000	353,875	\$ 19,125
FUND BALANCE, BEGINNING OF YEAR		483,384	
FUND BALANCE, END OF YEAR		837,259	

The notes to the financial statements are an integral part of this statement.

ACCOUNT GROUP		Totals	
Budgeted Fixed Assets		(Reserve for Depreciation)	
		2007	2008
\$	\$	\$ 200,000	\$ 210,700
		200,000	200,000
		212,137	99,483
		3,000	0
		43,000	46,000
		750	750
	2,496,832	2,496,832	2,337,832
	34,150	34,150	34,381
	390,000	390,000	390,000
	<u>30,000</u>	<u>30,000</u>	<u>30,452</u>
\$	<u>2,976,318</u>	<u>29,251,018</u>	<u>29,048,810</u>
\$	\$	\$ 10,000	\$ 100,000
		7,000	6,750
		8,000	9,300
	<u>0</u>	<u>15,000</u>	<u>2,000</u>
		44,130	160,000
		3,536	400
		951,430	489,571
	<u>2,976,318</u>	<u>2,926,208</u>	<u>2,792,700</u>
	<u>2,976,318</u>	<u>3,818,382</u>	<u>3,482,700</u>
\$	<u>2,976,318</u>	<u>23,034,470</u>	<u>23,048,810</u>

FOURTH QUARTER
GENERAL INVESTMENT CENTER ACCOUNTS
CONDENSED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS GROUPS
June 30, 1993

	Governmental Fund Type General Fund
ASSETS	
Cash and cash equivalents	\$ 220,299
Investments	200,000
Due from other governments	212,117
Interest receivable	3,000
Prepaid insurance	41,960
Water deposits	750
Buildings	0
Land and improvements	0
Office furniture and equipment	0
Receivables	0
Total assets	\$ 678,126
LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts payable	\$ 10,040
Accrued salaries	7,000
Payroll taxes payable	0,000
Employee benefits payable	23,142
Total liabilities	40,182
Fund equity	
Fund balance	
Reserved for fund service program	2,514
Unreserved-undesignated	191,417
Investments in general fixed assets	0
Total fund equity	193,931
Total liabilities and fund equity	\$ 672,113

The notes to the financial statements are an integral part of this statement.

COMBINED STATEMENTS - OVERVIEW

Mr. John Jones, President
and Board of Commissioners
Page 2

The financial information for the year ended June 30, 1988, which is included for comparative purposes, was taken from the financial reports for that year in which we expressed an unqualified opinion dated August 18, 1988.

Riney, Jackson & Mincey
Baldwinville, Louisiana
August 18, 1988

HENKE, JACKSON & HENKE
REGISTERED PUBLIC ACCOUNTANTS

THOMAS & MAHER, LLP
SUITE 1700, 1000 PINE
ST. LOUIS, MISSOURI 63102
PH: (314) 433-1000

2015-2016 YEAR
NORTHWEST LOUISIANA JUVENILE DETENTION
CENTER AUTHORITY

1000 PINE STREET
SUITE 1700

MEMPHIS, TENNESSEE 38103
PH: (901) 527-1000

**INDEPENDENT AUDITOR'S REPORT ON THE
FINANCIAL STATEMENTS**

Mr. Lee Jones, President
and Board of Commissioners
Northwest Louisiana Juvenile Detention
Center Authority
P.O. Box 8008
Coushatta, Louisiana 71229

We have audited the accompanying general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Coushatta, Louisiana as of and for the year ended June 30, 1997 as listed in the table of contents. These financial statements are the responsibility of the management of the Northwest Louisiana Juvenile Detention Center Authority, Coushatta, Louisiana. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Systematic Auditing Techniques*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Northwest Louisiana Juvenile Detention Center Authority, Coushatta, Louisiana as of June 30, 1997 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Systematic Auditing Standard*, we have also issued a report dated August 18, 1997 on our consideration of the Northwest Louisiana Juvenile Detention Center Authority's internal control structure and a report dated August 18, 1997 on the compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Coushatta, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

GENERAL PURPOSE FINANCIAL STATEMENTS

STATEMENT LISTINGS
JACKSON DEFENSE CENTER ACTIVITY
JUNE 30, 1951
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NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
COUSHATTA, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or reviewer, civility and other appropriate public officials. The report is available for public inspection at the Dejean House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: SEP 17 1987