

9167

RECEIVED  
FEDERAL BUREAU OF INVESTIGATION  
SEP 25 1956

OFFICIAL  
FILE COPY

DO NOT SEND OUT

When necessary  
contact with this  
office and the  
BUREAU.

HOUGHTON LOSTGAARD  
JEWELRY RESTORATION CENTER HUNTERDUFF  
COCHRAN, LOUISIANA  
FINANCIAL REPORT  
YEAR ENDED  
JUNE 30, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, orally and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

SEP 25 1956

Release Date \_\_\_\_\_

WESTPORT HOLDINGS  
JUVENILE DETENTION CENTER AUTHORITY  
JUNE 30, 1998  
TABLE OF CONTENTS

	<u>EXHIBIT</u>	<u>SCHEDULE</u>	<u>PAGE</u>
GENERAL PURPOSE FINANCIAL STATEMENTS	-	-	1
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	-	-	2
COMBINED STATEMENTS - DEBITED			
Combined Balance Sheet - All Fund Types and Activity Groups - June 30, 1998	4	-	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GRAP Basis) and Actual - All Governmental Fund Types - For the Year Ended June 30, 1998	5	-	7
Notes to Financial Statements	-	-	8
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	-	-	10
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	-	-	16
SUPPLEMENTARY INFORMATION:			
General Fund:			
Comparative Balance Sheets	-	1	16
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	-	2	17
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (GRAP Basis) and Actual	-	3	18
General Fixed Assets Account Group:			
Comparative Statements of General Fixed Assets	-	4	16
Schedule of Commissioners' Attendance and Compensation	-	5	15
Management Letter	-	-	16
			1

GENERAL ECONOMIC FINANCIAL STATISTICS

**HINES, JACKSON & HINES**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 208

MONTEAGUE, LOUISIANA 70582

TELEPHONE (504) 833-2222  
FACSIMILE (504) 833-2222STATE & LOCAL TAX  
AND FINANCIAL STATEMENTS  
1400 BAYVIEW DRIVE  
MONTEAGUE, LOUISIANA 70582MEMPHIS, TENNESSEE, P.O. BOX 1000  
MEMPHIS**INDEPENDENT AUDITOR'S REPORT ON THE  
FINANCIAL STATEMENTS**

Mr. Lew Jones, President  
and Board of Commissioners  
Northwest Louisiana Juvenile Detention  
Center Authority  
Route 1, Box 4800  
Coushatta, Louisiana 70019

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, 1994 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 Supplemental 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 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, 1994 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Supplemental Auditing Standards, we have also issued a report dated August 18, 1994 on our consideration of the Northwest Louisiana Juvenile Detention Center Authority's internal control structure and a report dated August 28, 1994 on its 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.

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

The financial information for the year ended June 30, 1939, which is included for comparative purposes, was taken from the financial report for that year in which it is expressed as unqualified opinion dated December 28, 1939.

*Walter Jackson & Sons*

Shreveport, Louisiana  
August 28, 1939

DOMINIA STATISTICE – OVERVIEW

**SOUTHWEST COASTAL**  
**JUVENILE DIVERSION BOARD AUTHORITY**  
**COMBINED BALANCE SHEET**  
**AS OF YEAR END AND ACCOUNT PERIOD**  
**June 30, 1984**

	<b>Experimental Fund Year</b> <b>General Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$110,182
Investments	189,000
Due from other governments	97,961
Prepaid insurance	88,250
Minor deposits	155
Buildings	0
Land and improvements	0
Office furniture and equipment	0
Vehicles	0
<b>Total assets</b>	<b>\$585,548</b>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>Liabilities:</b>	
Accounts payable	\$139,168
Accrued salaries	8,774
Payroll taxes payable	9,133
Employee benefits payable	1,562
<b>Total liabilities</b>	<b>168,637</b>
<b>Fund Equity:</b>	
<b>Fund balances:</b>	
Expensed for food service program	47
Unexpended-unassigned	689,571
Investment in general fund assets	0
<b>Total fund equity</b>	<b>689,571</b>
<b>Total liabilities and fund equity</b>	<b>858,208</b>

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

EXHIBIT A

Revenue Group  
General Fund Issues

0  
0  
0  
0  
0  
2,577,851  
34,191  
188,254  
33,451  
21,792,728

0  
0  
0  
0  
0

0  
0  
1,792,728  
1,792,728  
21,792,728

Debt  
Chicago and San Diego  
1976                      1981

0 111,700    0 608,183  
200,000    100,000  
93,583    17,934  
44,084    33,489  
125    100  
1,532,837    1,684,815  
34,191    34,191  
188,254    188,254  
33,451                      33,451  
21,454,810                      22,820,601

0 179,308    0 4,628  
4,714    3,919  
0,513    3,998  
1,094                      6,362  
241,008                      19,895

425    0,726  
488,371    828,504  
1,193,396                      1,599,531  
1,193,396                      2,190,610  
21,661,414                      22,820,601



NORTHERN LOUISIANA  
JUVENILE DELINQUENCY CONTROL AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GENERAL FUND, JUNE 30, 1976  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDING JUNE 30, 1976

Supplemental Fund Types  
General Fund

	<u>Budget</u>	<u>Actual</u>	Percent Reversible (Unfavorable)
<b>REVENUES:</b>			
Court costs	\$ 158,000	\$ 170,321	0 22,321
License fees	408,000	404,704	14,296
Grants and receipts from other governments	644,000	600,000	123,700
Interest	25,000	29,708	24,708
Miscellaneous	0	4,262	4,262
Total revenues	<u>1,235,000</u>	<u>1,209,095</u>	21,105
<b>EXPENDITURES:</b>			
Administration	684,210	696,324	139,814
Child care	280,000	264,711	64,711
Stipends	90,000	94,770	10,770
Salaries	25,000	27,174	22,174
Medical	25,000	24,770	2,770
Travel	90,000	111,062	21,062
Total expenditures	<u>1,289,210</u>	<u>1,488,871</u>	134,364
<b>EXCESS (DEFICIENCY) OF REVENUES OVER/ CURRENT EXPENDITURES</b>	<u>\$ -54,210</u>	<u>129,684</u>	<u>\$ -213,126</u>
<b>FUND BALANCE - beginning of year</b>		<u>581,628</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 468,504</u>	

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

NOTES TO FINANCIAL STATEMENTS

**STATEMENT OF WORK  
JUVENILE DETENTION CENTER AUTHORITY  
RELATE TO FINANCIAL STATEMENTS  
JUNE 16, 1988**

The financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Eunice, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to governmental entities. The Governmental 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 entity**

The Northwest Louisiana Juvenile Detention Center Authority was created by Act 603 of the 1988 Legislature, which amended Part 21-A of Chapter 1 of Title 15 of the Louisiana Revised Statutes of 1980 so as to comprise of R.S. 15:1091 through 1991.5 to establish and provide for the purposes and functions of a juvenile detention center authority for the parishes of Bienville, Calcasieu, Iberville, Morehouse, Red River, Sabine, and Western. Authority funding is provided by enabling legislation which grants the power to levy taxes, issue debt and issue bonds, and by R.S. 15:1093.6 which provides for the imposition of court costs in certain juvenile and criminal proceedings in all courts within the area of its jurisdiction. Act 147 of the 1988 Legislature amended and renumbered R.S. 15:1091 through 1091.5 and enacted Subpart C of Part 21 of Chapter 2 of Title 15 of the Louisiana Revised Statutes of 1988, comprised of R.S. 15:1098.1 through 1098.7 which established any parish governing authority having a youth center and any juvenile detention authority to enter into 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 inmates at the center.

Act 147 amended the territorial jurisdiction of the Northwest Louisiana Juvenile Detention Center Authority to include the parishes of Calcasieu, Iberville, Morehouse, Red River, Sabine, and Western. However, Act 143 allowed Calcasieu Parish to withdraw from membership and participation in the authority during the period beginning September 9, 1988 and ending December 31, 1991. This parish elected to withdraw from participation in the Authority. At June 30, 1988, the parishes of Bienville, Morehouse, Red River, Sabine and Western were included in the territorial jurisdiction of the Northwest Louisiana Juvenile Detention Center Authority.

The purpose of the Authority is to analyze and afford opportunities to preadjudicatory and postadjudicatory delinquents who enter the juvenile justice system to become productive, law-abiding citizens of the community parishes, and serve 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 delinquent juveniles over the age and over the year under seventeen years of age when they

**NORTHEAST LOUISIANA**  
**JUVENILE DETENTION CENTER AUTHORITY**  
**MODEL TO FINANCIAL REPORTING INSTRUMENT**  
**JUNE 14, 1988**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued) -

Financial reporting entity (continued)

consisted an alleged offense.

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

- (1) Three commissioners shall be appointed by the judges exercising juvenile jurisdiction within the participating parish areas.
- (2) Four commissioners shall be appointed by the sheriffs of the participating parishes and the chiefs of police of municipalities within the participating parish areas.
- (3) One commissioner shall be appointed by the governing authority of each of the participating parishes.
- (4) One commissioner shall be appointed by the district attorneys with jurisdiction in the participating parishes.
- (5) 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 determine a reasonable travel allowance for its members in the performance of their official duties.

Governmental Accounting Standards Board Statement No. 34 established criteria for determining component units which should be considered units 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 or to 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 center), (b) organizations for which

**STATEMENT OF WORK**  
**INTERNAL CONTROL SYSTEMS AUTHORITY**  
**SECRET TO FINANCIAL STATEMENTS COMMISSION**  
**June 21, 2008**

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

**Financial reporting entity (continued)**

the primary government is financially accountable, and (d) other organizations for which the users and significance of their relationships 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 consider only the funds and account groups of the Authority since the authority has no financial accountability or oversight responsibility for any other governmental entity.

**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. Governmental 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 controlled. All of the Authority's resources are allocated to one general fund type and one broad fund category as follows:

**Governmental Fund Types**

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 transactions.

**Account Groups**

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 Fund Assets Account Group**

This is not a fund but rather an account group that is used to account for general fund assets acquired for general purposes. The accounting and reporting treatment applied to the fund assets associated with a fund are determined by the restricted flows. All governmental fund types are accounted

~~RESTRICTED - LOUISIANA~~  
~~JUVENILE DETENTION CENTER AUTHORITY~~  
~~NOTE TO FINANCIAL STATEMENTS~~  
~~YEAR END 1984~~

NOTE 1 METHOD OF SIGNIFICANT ACCOUNTING POLICIES (continued) -

Current Assets (continued)

For on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balances (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 and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fund 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 historical 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.

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 relates 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 in actual (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.

Detention fees are considered measurable as revenue as revenue when service is performed. Court costs are considered "measurable" when collected by the participating agency and are recognized as revenue at that time. Interest is not measurable as revenue 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

**GOVERNMENT ACCOUNTING  
ANNUAL REPORTING UNIT SUMMARY  
NOTE TO FINANCIAL STATEMENTS-CONTINUED  
1986-87, 1988**

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

**Basis of accounting (continued)**

incurred except that principal and interest on general long-term debt is recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

**Budgetary and budgetary accounting**

Formal 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 June 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 alter the total expenditures of the general fund must be approved by the Board of Commissioners.
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 1974 Government Budget Act (LSA - R.S. 1381-1314). 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, 1988 is presented in the accompanying financial statements.

GOVERNMENT ACCOUNTING  
GENERAL INVESTIGATION CENTER AUTHORITY  
GUIDE TO FINANCIAL MANAGEMENT PROCEDURES  
June 14, 1984

NOTE 1: SUMMARY OF DISCRETIONARY ACCOUNTING POLICIES (Continued) -

Cash and Cash Equivalents

Consistent with GASH Statement 9, "Reporting Cash Flows of Proprietary and Nonproprietary Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the Bureau of 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. These 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, 1984, are recorded as prepaid items.

Continental Allowance

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:



**LOUISIANA  
FEDERAL RESERVE SERVICE AUTHORITY  
STATE OF LOUISIANA, ORGANIZED NOVEMBER  
1930, CH. 124**

**NOTE 2      CASH AND CASH EQUIVALENTS (continued)**

Savings Deposit Accounts	<u>1,911,792</u>
Time Deposits	<u>622,348</u>
<b>Total</b>	<b><u>2,534,140</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the Federal deposit insurance may at all times equal the amount on deposit with the financial 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 secured deposits are considered uncollateralized under the provisions of Rule Statement 5. However, Louisiana Revised Statute requires the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the Authority that the pledging bank has failed to pay deposited funds upon demand. As of June 30, 1996, the Authority has \$70,008 in deposits collected bank balances. These deposits are secured from risk by \$200,000 of Federal deposit insurance and \$918,004 of pledged securities held by the custodial bank.

**NOTE 3      INVESTMENTS**

at June 30, 1996, the Authority held investments totaling \$200,000 as follows:

Bank time deposits with original maturities exceeding 90 days	<u>\$200,000</u>
---	------------------

**NOTE 4      Due from Other Governments**

Amounts due from other governments of \$81,661 at June 30, 1996, are as follows:

Court costs	\$31,870
Recreation fees	39,891
National School Lunch Program	1,873
Grants	<u>10,027</u>
<b>Total</b>	<b><u>\$83,661</u></b>

**STATEMENT CONCERNING  
JUVENILE DELINQUENCY CENTER AUTHORITY  
REGARD TO FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1988**

**NOTE 3      CHANGES IN GENERAL FUND ASSETS**

A Summary of changes in general fund assets follows:

	<u>Buildings</u>	<u>Land and Improvements</u>	<u>Office Furniture &amp; Equipment</u>	<u>Vehicle</u>
Balance June 30, 1985	\$1,676,515	\$ 35,181	\$ 144,788	\$ 21,457
Additions	<u>861,322</u>	<u>0</u>	<u>67,482</u>	<u>0</u>
Balance June 30, 1986	<u>\$2,537,837</u>	<u>\$ 35,181</u>	<u>\$ 212,270</u>	<u>\$ 21,457</u>

**NOTE 4      RETIREMENT OBLIGATIONS**

The Northwest Louisiana Juvenile Detention Center Authority participates in the 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 (LSERS), an agency of the State of Louisiana established under the provisions of Title 42, Chapter 10, of the Louisiana Revised Statutes of 1958. LSERS 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. LSERS is administered and controlled by an elected 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 of more service at age fifty-five (55)
- Ten (10) years of 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 \$200. Participants who become members of LSERS on or after July 1, 1984 are not eligible for the \$200 addition to the annual retirement benefit formula.

STATE OF LOUISIANA  
JEFFERSON PARISH DETENTION CENTER  
SYSTEM OF FINANCIAL ASSISTANCE MEMBERSHIP BENEFITS  
JUNE 30, 1988

**NOTE 4: MEMBERSHIP OBLIGATIONS (continued)**

Average compensation is defined as the member's average annual earned compensation for the period of 35 consecutive months of employment during which the member's total earned compensation was greatest. The minimum annual retirement benefit cannot be more than the lesser of 80% of average compensation, or for individuals joining the system after January 1, 1978, the specific 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. That report may be obtained by writing to the Louisiana State Employees' Retirement System, Post Office Box 48113, Baton Rouge, Louisiana, 70803, or by calling 1-800-242-1080.

Plan members are required by state statute to contribute 3.58 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 12.88 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 11:1003, the employee contributions are determined by actuarial valuation 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 30, 1986 and 1987 were \$24,188 and \$21,980, respectively, equal to the required contributions 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 3, 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 TRS Regular Plan which requires mandatory enrollment for all employees that meet the legal definition of a "teacher" as accordance with Louisiana Revised Statutes 11:781 (A)(4).

The Teachers' Retirement System of Louisiana provides retirement, disability and survivor benefits. Service retirements vest after 10 years of credited service, disabilities 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 the 6% or two and one-half (2 1/2) percent of final average salary for each year of credited service. Final average

STATEMENT OF FINANCIAL POSITION  
TEACHERS' RETIREMENT SYSTEM AUTHORITY  
BOUND TO FINANCIAL STATEMENTS FOR THE YEAR  
END OF FISCAL YEAR 1994

**NOTE 4**      RETIREMENT COMMITMENTS (continued)

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. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94133, Baton Rouge, Louisiana, 70804-6133, or by calling (824) 828-4448.

Plan members are required by state statute to contribute 8.00 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 10.00 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 11:103, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fixed year. The Northwest Louisiana Juvenile Detention Center's contribution to the System for the years ending June 30, 1994 and 1995 were \$1,315 and \$1,356, respectively, equal to the required contributions for each year.

**NOTE 5**      GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS

On June 1, 1994, the Northwest 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 three (3) 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 \$200,000 payable in monthly installments of \$28,487. The agreement prohibits recovery of the cost of services purchased under this agreement under any other contract or agreement.

Northwest 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 18, 1994, the Northwest Louisiana Juvenile Detention Center Authority entered a cooperative endeavor agreement with the State of Louisiana, Division of Administration for capital improvements to the Detention Center in the amount of \$45,480. On May 22, 1995, the agreement was amended and funding for capital improvements was increased to a maximum of \$420,000. These funds are to be used for the planning, constructing and equipping of a

STATEMENT OF FINANCIAL POSITION  
Northwest Louisiana Juvenile Detention Center Authority  
Model of Financial Statement Requirements  
June 30, 1984

**NOTE 1: GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS (continued)**

sixteen bed addition to the facility (Phase II). Phase II was completed during the fiscal year ended June 30, 1984.

The Authority also participates in the National School Lunch and the School Breakfast Program under the Northwest 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 provide 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 needs related to providing food services. 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.

Grants and receipts from the governments consisted of the following:

	<u>1984</u>
Louisiana Department of Public Safety and Corrections-Contract #825-503-3	\$ 218,318
Louisiana Division of Administration - 1984 Cooperative endeavor agreement	593,310
Louisiana Department of Education - School Lunch Program	<u>21,366</u>
	<u>\$ 842,994</u>

**NOTE 2: FUND RESERVE**

Reservations of fund balances of governmental funds are created to either (1) satisfy legal provisions that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance amounts are summarized below.

Reserve for food service program

This reserve was created to restrict the use of all revenues earned through the food service program. This restriction was established to satisfy restrictions imposed by the contractual agreement.

**NOTE 3: LIABILITIES**

The Northwest Louisiana Juvenile 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 are covered by applicable insurance. It is considered to be significant in relation to the Authority's overall financial condition.

NORTHWEST TERRITORIES  
GENERAL ACCOUNTING OFFICE REPORT  
NOTE TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1978

**NOTE 10**      OBIGATIONS UNDER 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 Account Group.

**NOTE 11**      LONG-TERM DEBT

The Authority had no outstanding long-term debt as June 30, 1978.

**NOTE 12**      RISK MANAGEMENT

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

**NOTE 13**      CLAIMS AND JUDGMENTS

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 non-compliance 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.

**NOTE 14**      PREPAID INSURANCE

It was determined that in prior years, prepaid insurance was not always being recognized in accordance with generally accepted accounting principles. Correction of this error resulted in a prepaid asset and an increase in fund balance as follows:

Increase in Fund Balance for the reversal of insurance expense	1 38,918
Fund balance, as previously reported	<u>528,768</u>
Fund balance, as restated as 6/30/78	<u>667,686</u>

# HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 1000

MONROE, LOUISIANA 70001

Telephone: 225-385-5000  
Telex: 150000

Office: 11001 P.O. Box  
Monroe, Louisiana 70001  
1-800-368-7222, 24 hours  
per day toll free, 24 hours

4000 Lakeshore Drive, Suite 200  
Monroe, Louisiana 70001

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH MANAGEMENT'S DECISION STANDARDS

Mr. Les Jones, President  
and Board of Commissioners  
Northwest Louisiana Juvenile  
Detention Center Authority  
P.O. Box 4000  
Coushatta, Louisiana 71039

We have audited the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Coushatta, Louisiana, as of and for the year ended June 30, 1994 and have issued our report thereon dated August 28, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Management Decision 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 Juvenile Detention Center Authority, Coushatta, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, selection and judgment by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives 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 recorded 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 Juvenile Detention Center Authority, Coushatta, Louisiana, for the year ended June 30, 1994, 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

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

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 structure elements does not reduce to a relatively low level the risk that errors or misstatements 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 noted no matters involving the internal control structure and its operation that we consider 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.

*Wanda Jordan, CPA*

Shreveport, Louisiana  
August 24, 1991



**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 188

MONTECASSINO, LOUISIANA 70069

MEMPHIS, TENNESSEE  
615-276-1244

MEMPHIS, TENNESSEE  
615-276-1244  
MEMPHIS, TENNESSEE  
615-276-1244

A FULL SERVICE CPAs  
Firm

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

Mr. Lee Jones, President  
and Board of Commissioners  
Northwest Louisiana Juvenile Detention  
Center Authority  
P.O. Box 5080  
Cochituate, Louisiana 70018

We have audited the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Cochrato, Louisiana, as of and for the year ended June 30, 1994 and have issued our Report thereon dated August 18, 1994.

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, Cochrato, 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*  
Cochituate, Louisiana  
August 18, 1994

## SUPPLEMENTARY EXERCISES

**BOULDER COUNTY  
 JOINTLY CREATED FUND AUTHORITY  
 FUND - 100  
 GENERAL FUND BALANCE SHEET  
 JUNE 30, 2014 AND 2013**

**EXHIBIT 1**

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$111,192	\$69,192
Investments	200,000	200,000
Due from other governments	0,000	0,000
Prepaid liabilities	60,000	21,000
Other deposits	200	200
<b>Total assets</b>	<b><u>\$371,392</u></b>	<b><u>\$290,392</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:	\$129,300	\$ 8,000
Accounts payable	6,700	3,000
Accounts receivable	8,100	3,000
Payroll taxes payable	0,000	0,000
Employee benefits payable	114,500	0,000
<b>Total liabilities</b>	<b>129,300</b>	<b>11,000</b>
Fund Equity:		
Fund balance	400	2,392
Reserves for fund service program	600,000	600,000
Unassigned - undesignated	600,000	681,000
<b>Total fund equity</b>	<b>1,200,400</b>	<b>1,283,392</b>
<b>Total liabilities and fund equity</b>	<b><u>\$1,329,700</u></b>	<b><u>\$1,294,392</u></b>

Supplementary schedule. Presented as additional analytical data.

**DEPARTMENT OF EDUCATION**  
**NEWARK PUBLIC SCHOOL DISTRICT**  
**1999-2000**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED 1999-2000 AND 1998-1999**

REVENUES:	1999	1998
Covered costs	\$ 370,313	\$ 381,814
Donations from	894,708	384,378
Grants and receipts from other governmental	800,800	51,355
Fees	39,798	23,869
Miscellaneous	8,801	1,861
<b>Total revenues</b>	<b>1,993,419</b>	<b>843,877</b>
<b>EXPENDITURES:</b>		
<b>Administrative</b>		
Salaries	95,184	73,484
Payroll taxes	3,355	1,657
Retirement	12,129	8,424
Health and life insurance	127	3,089
Automobile expense	2,782	1,872
Rent and subscriptions	695	1,818
Equipment rental	0	382
Repairs and maintenance	483	1,068
Office supplies	1,414	8,748
Training	627	1,896
Travel	3,387	3,519
Telephone	6,584	3,288
Workers compensation benefits	418	3,387
Other miscellaneous	3,798	3,758
Capital outlay	828,070	27,311
<b>Total administrative</b>	<b>886,514</b>	<b>145,884</b>
<b>Child Care</b>		
Salaries	124,563	127,882
Payroll taxes	5,896	6,800
Retirement	10,744	30,814
Health and life insurance	1,860	157
Supplies	890	3,322
Printing	381	3,387
Training	1,828	123
Travel	553	780
Other miscellaneous	2,315	2,181
Capital outlay	0	144
<b>Total child care</b>	<b>\$ 184,171</b>	<b>\$ 184,936</b>

(Continued)

NORTHERN LOUISIANA  
JUVENILE DETENTION CENTER AUTHORITY  
2020 - 2021  
COMPARATIVE STATEMENT OF EXPENSES - EXPENDITURES  
AND CHANGES IN FUND BALANCES - INCURRED  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

SCHEDULE 2

EXPENDITURES:	2021	2020
<b>Kitchen</b>		
Salaries	\$ 47,463	\$ 37,128
Payroll taxes	1,823	1,458
Retirement	2,899	2,424
Health and life insurance	821	1,071
Food	31,358	12,882
Supplies	3,873	4,881
Other miscellaneous	1,224	1,328
Capital outlay	1,600	2,321
Total Kitchen	96,719	78,353
<b>Maintenance</b>		
Salaries	19,733	18,872
Payroll taxes	627	429
Retirement	2,189	1,519
Supplies	13,684	9,868
Repairs and maintenance	166	311
Tire	17	34
Other miscellaneous	3,187	322
Capital outlay	381	1,088
Total maintenance	37,374	34,003
<b>Medical</b>		
Contractual services - doctor	39,651	5,280
Contractual services - nurse	2,888	3,537
Contractual services - social worker	21,808	13,445
Contractual services - other	6,513	5,355
Medications	2,859	2,170
Supplies	129	2,321
Total medical	\$ 73,738	\$ 32,018

(Continued)

NORTHWEST TERRITORIES  
 JUVENILE CORRECTION CENTER AUTHORITY  
 GENERAL FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - 1995/96  
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

SCHEDULE 2

EXPENDITURES:	<u>1996</u>	<u>1995</u>
General		
Insurance - liability and other	\$ 16,967	\$ 50,084
Utilities	17,441	18,187
Outroom costs	8,866	1,476
Supplies	1,820	2,021
Building and ground maintenance	3,791	3,521
Accounting and audit	22,874	3,983
Other miscellaneous	881	188
Capital outlay	<u>27,731</u>	<u>12,151</u>
Total general	<u>111,961</u>	<u>87,611</u>
Total expenditures	<u>1,681,824</u>	<u>511,329</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	(191,684)	97,850
FUND BALANCE - beginning of year	<u>851,518</u>	<u>189,866</u>
FUND BALANCE - end of year	<u>\$ 660,034</u>	<u>\$ 681,518</u>

Supplementary schedule. Presented as additional analytical data.

BOEMINGER LEADERS  
GENERAL EDUCATION CENTER AUTHORITY  
ANNUAL FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
SUBJECT LEADY PERIOD AND FISCAL  
YEAR PERIOD ENDING 30, 1955 AND 1956

REVENUES:

Grant costs  
Donation fees  
Grants and receipts from other governments  
Interest  
Miscellaneous  
Total revenues

EXPENDITURES:

Administrative:

Salaries  
Payroll taxes  
Retirement  
Health and life insurance  
Automobile expense  
Rents and subscriptions  
Equipment rental  
Repairs and maintenance  
Office supplies  
Training  
Travel  
Telephone  
Workers compensation insurance  
Other miscellaneous  
Capital outlay  
Total administrative

Child care:

Salaries  
Payroll taxes  
Retirement  
Health and life insurance  
Supplies  
Clothing  
Training  
Travel  
Other miscellaneous  
Capital outlay  
Total child care

Kitchen:

Salaries  
Payroll taxes  
Retirement  
Health and life insurance  
Food  
Supplies  
Other miscellaneous  
Capital outlay  
Total kitchen

SCHEDULE 3

1988			1989		
Balance	Account	Net Change Favorable (Unfavorable)	Balance	Account	Net Change Favorable (Unfavorable)
\$ 150,000	\$ 170,321	\$ 20,321	\$150,000	\$221,434	\$ 71,434
480,000	624,788	144,788	480,000	564,338	84,338
644,000	820,902	176,902	790,000	51,183	(27,817)
25,000	59,298	34,298	25,000	39,049	14,049
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,219,000</u>	<u>1,725,139</u>	<u>506,139</u>	<u>855,000</u>	<u>625,971</u>	<u>(229,029)</u>
95,000	95,000	0	58,780	75,404	16,624
3,000	3,200	200	1,867	1,867	0
17,000	17,129	129	8,054	8,054	0
0	0	0	4,813	4,813	0
3,500	3,742	242	2,308	2,089	(219)
0	0	0	0	1,818	1,818
0	0	0	508	382	(126)
1,500	1,634	134	1,038	1,040	2
0	0	0	1,208	8,348	7,140
7,000	7,387	387	2,000	1,894	(106)
4,000	4,000	0	4,800	2,519	(2,281)
0	0	0	0	3,088	3,088
3,000	3,000	0	2,000	2,187	187
<u>368,000</u>	<u>368,000</u>	<u>0</u>	<u>2,000</u>	<u>3,750</u>	<u>1,750</u>
688,510	996,326	307,816	67,000	17,111	(50,889)
170,000	170,000	0	128,000	137,893	9,893
4,000	4,000	0	2,844	6,408	3,564
15,000	16,364	1,364	18,000	10,054	(7,946)
2,000	1,840	(160)	0	0	0
0	0	0	1,800	3,312	1,512
0	0	0	4,000	3,287	(713)
1,000	1,013	13	0	133	133
0	0	0	748	740	(8)
3,000	3,213	213	2,300	1,305	(995)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>314</u>	<u>314</u>
<u>188,000</u>	<u>188,071</u>	<u>71</u>	<u>163,441</u>	<u>163,954</u>	<u>513</u>
45,000	47,000	2,000	38,000	37,718	(282)
2,000	1,800	(200)	601	1,444	843
5,000	5,408	408	4,043	6,084	2,041
1,000	982	(18)	1,038	1,007	(31)
90,000	11,888	(78,112)	12,000	13,860	1,860
3,000	3,000	0	18,000	4,887	(13,113)
3,000	3,011	11	0	1,008	1,008
<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>90,000</u>	<u>96,710</u>	<u>6,710</u>	<u>97,380</u>	<u>96,368</u>	<u>(1,012)</u>



GOVERNMENT OF GUINEA  
 MINISTRE DES FINANCES ET DES AFFAIRES  
 ECONOMIQUES  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
 TRANSFER IN FRENCH BALANCE -  
 BUDGET 1967 (1967) AND 1968 (1968) - Continued  
 TRADE ACCOUNT PERIOD: 1966 AND 1967

EXPENDITURES:

Administrative:

Salaries  
 Payroll taxes  
 Retirement  
 Supplies  
 Repairs and maintenance  
 Travel  
 Other miscellaneous  
 Capital outlay

Total administrative

Medical:

Contractual services - doctor  
 Contractual services - nurse  
 Contractual services - medical worker  
 Contractual services - other  
 Medications  
 Supplies  
 Repairs and maintenance  
 Capital outlay  
 Total Medical

General:

Insurance - liability and other  
 Utilities  
 Uniform rental  
 Supplies  
 Building and ground maintenance  
 Accounting and audit  
 Other miscellaneous  
 Capital outlay  
 Total general

Total expenditures

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

FRENCH BALANCE - beginning of year

FRENCH BALANCE - end of year

SCHEDULE 3

2008			2009		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 20,000	\$ 19,731	\$ 269	\$ 13,800	\$ 13,873	\$ (73)
500	547	(47)	714	699	15
2,500	2,389	111	0	1,329	(1,329)
10,000	11,664	(1,664)	3,000	3,800	(800)
500	544	(44)	798	851	(53)
0	13	(13)	38	34	4
3,000	1,387	1,613	0	303	(303)
500	501	(1)	0	1,856	(1,856)
30,000	37,376	(7,376)	18,364	26,373	(8,009)
10,500	10,631	(131)	8,000	7,560	440
3,300	3,664	(364)	3,000	3,331	(331)
17,000	17,000	0	12,480	11,649	831
6,300	6,413	(113)	5,580	5,558	22
2,300	2,819	(519)	2,900	3,018	(118)
0	156	(156)	0	1,723	(1,723)
35,000	39,718	(4,718)	32,980	33,608	(628)
35,000	34,947	53	30,000	30,908	(908)
25,000	23,643	1,357	27,500	18,787	8,713
10,000	11,304	(1,304)	3,500	1,914	1,586
1,000	1,000	0	0	2,000	(2,000)
5,000	5,591	(591)	6,000	6,537	(537)
10,000	10,034	(34)	7,000	7,265	(265)
1,000	987	13	5,000	788	4,212
7,000	37,132	(30,132)	7,000	32,132	(25,132)
80,000	113,692	(33,692)	25,700	87,611	(61,911)
1,126,518	1,481,824	(355,306)	889,368	513,329	376,039
\$ 81,000	(191,800)	\$ 110,800	\$ 226,511	90,401	\$ 136,110
	881,820		188,856		692,964
	\$ 882,820		\$ 882,820		

Supplementary schedule. Presented as additional analytical data.

**ROBERTSON ASSURANCE**  
**GENERAL INSURANCE COMPANY**  
**CONSOLIDATED STATEMENTS OF GENERAL FIXED ASSETS**  
**JUNE 30, 1984 AND 1983**

SCHEDULE 4

	<u>1984</u>	<u>1983</u>
<b>GENERAL FIXED ASSETS</b>		
Buildings	\$7,577,850	\$1,646,313
Land and improvements	24,191	24,191
Office furniture and equipment	388,734	142,764
Vehicles	<u>33,632</u>	<u>33,632</u>
Total general fixed assets	<u>\$8,024,407</u>	<u>\$1,846,900</u>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>		
General Accounts	\$ 476,304	\$ 185,790
State of Louisiana - Division of Administration	<u>3,513,658</u>	<u>3,123,128</u>
Total investment in general fixed assets	<u>\$3,990,002</u>	<u>\$3,308,918</u>

Supplementary schedule. Presented on additional analytical data.

NORTHEAST LOUISIANA  
 JUVENILE DETENTION CENTER AUTHORITY  
 SCHEDULE OF COMMISSIONERS' ATTENDANCE  
 AND COMMUNICATIONS  
 FOR THE YEAR ENDED JUNE 30, 1974

SCHEDULE 2

	Meetings Attended	Communications	
David Adkins	0	0	0
John C. Campbell - Vice-President	0	0	0
Ronald Coon	2	0	0
Fred Schaper	1	0	0
Scotty Hill	2	0	0
Charles Walker	2	0	0
Lee Jones - President	2	0	0
Walter Lund	0	0	0
Benny Hill	2	0	0
John E. Pinkett, Jr.	2	0	0
Charles Rhodes	0	0	0
Johnnie Rivers - Secretary	0	0	0
Richard Mann - Treasurer	0	0	0
Judy Whitten	0	0	0

Supplementary schedule. Presented as additional analytical data.

**HINES, JACKSON & HINES**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 1000

NATCHITOCHULA, LOUISIANA 70056

MEMPHIS OFFICE  
200 N. MAIN ST.  
MEMPHIS, TENN. 38102STATE OF LOUISIANA  
FEDERAL GOVERNMENT  
UNIVERSITY OF LOUISIANA  
1000 UNIVERSITY BLVD.  
MONROE, LA 70002A. HALL JOHNSON, JR., CPA  
(OWNER)

Mr. LEO JONES, PRESIDENT  
and Board of Commissioners  
Northwest Louisiana Juvenile Detention Center authority  
Route 1, BOX 6000  
Coushatta, La. 71009

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center as of June 30, 1996 and for the year then ended.

We enter the following observations and recommendations, which are intended to help improve OIGERS keeping procedures and general operations of the Center and are intended to be constructive in nature:

**Existing Conditions:**

We noted that actual revenues received by the Northwest Louisiana Juvenile Detention Center general fund were \$70,180 (2.8 percent) more than budgeted in 1996. Likewise, actual expenditures for the general fund were \$345,364 (28.4 percent) more than budgeted in 1996.

LSA-R, S. 99-1378 requires the Northwest Louisiana Juvenile Detention Center to amend its budget whenever actual revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent.

**Recommended Action:**

We suggest the Northwest Louisiana Juvenile Detention Center's adopted budget be closely monitored and amended whenever there has been a change in operations upon which the original adopted budget was developed. Care should be exercised to maintain actual revenues and expenditures within the five percent limit established by statute.

**Management's Response:**

The Northwest Louisiana Juvenile Detention Center will closely monitor its budget and make amendments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.

These comments and recommendations are not intended to be critical of anyone. We would like to thank the Northwest Louisiana Juvenile Detention Center's management and staff for their courtesy and cooperation during our engagement.

If you have any questions or concerns, please let us know.



Hines, Jackson & Hines  
Natchitoches, Louisiana  
August 28, 1996