

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

FLORIDA PAROLE AND JUVENILE JUSTICE DISTRICT

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 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 reportable condition in which the design or operation of the specific internal control 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 noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

Other Year-End Findings

In our prior audit for the year ended June 30, 1994, we reported certain other findings relating to the system of internal accounting control. We omitted the District's of 1993 during the past year which have received those prior findings.

This report is intended solely for the information of management and the legislative authority. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board of Commissioners of the Florida Parole and Juvenile Justice District, Homestead, Louisiana, is a matter of public record.

Respectfully submitted,

*Dennis J. James*  
DENNIS J. JAMES, CPA

# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

John E. Smith, CPA  
David E. Lane, CPA  
McIntosh & Company

Robert E. Taylor, CPA  
Richard E. Jones  
Taylor & Jones

Charles E. Mathews, CPA  
Bryan E. Gentry, CPA

Richard E. Jones  
Taylor & Jones

August 22, 1987

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASSESS OF GENERAL FINANCIAL  
STATEMENTS PREPARED IN ACCORDANCE  
WITH GOVERNMENT ACCOUNTING STANDARDS**

Mr. Robert G. Taylor, Jr., Chairman  
and the Members of the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Bossier, Louisiana

We have audited the general purpose financial statements of the Florida Parishes Juvenile Justice District, Bossier, Louisiana, for the year ended June 30, 1987, and have issued our report thereon dated August 22, 1987.

We have 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.

The management of the Florida Parishes Juvenile Justice District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess reported 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 authorizations 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 financial statements of Florida Parishes Juvenile Justice District, for the year ended June 30, 1987, we obtained an understanding of the internal control structure. Such insight to the internal control structure we obtained as understanding of the design of relevant policies and procedures and whether:

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

OTHER REPORTS REQUIRED BY CONSUMER PROTECTING AGENCIES

FLORIDA PAROLE AND PROBATION DISTRICT  
Bureau, Tallahassee

SCHEDULE 2  
CONTINUED

EXPENDITURE INFORMATION - BUDGETARY CONTROLS

For the Year Ended June 30, 1997

SCHEDULE OF EXPENDITURES BY CLASSIFICATION - BUDGET (PLANNED BUDGET) AND ACTUAL  
(GENERAL FUND)

	1997		VARIANCE FAVORABLE	1996 ACTUAL
	REVISED BUDGET	ACTUAL		
Automotive supplies	4,500	4,578	( 78)	4,400
Maintenance supplies	10,000	10,893	( 893)	12,149
Sanitary personal	5,000	4,044	( 956)	4,018
Sanitary supplies	2,000	2,544	( 544)	2,229
Recreation supplies	2,000	2,089	( 89)	170
Medicine	700	2,323	( 1,623)	3,094
Kitchen supplies	1,000	889	1,111	3,129
Sanitorial supplies	-	-	-	201
Other operating supplies	1,300	2,442	( 1,142)	4,770
	\$ 32,300	\$ 38,293	\$ 5,993	\$38,293
Professional services:				
Accounting and auditing	\$ 8,000	\$ 7,544	\$ 456	\$ 7,219
Medical	10,000	10,000	1,000	8,710
Consulting	40,000	40,000	1,000	33,375
Legal	25,000	5,745	19,255	5,510
Other	-	-	-	2,210
	\$ 83,000	\$ 78,293	\$ 4,707	\$ 67,024
Capital outlay	\$ 15,000	\$ 20,000	\$ 5,000	\$ 2,270
Total Expenditures	\$ 140,300	\$ 146,586	\$ 6,286	\$142,107

See auditor's report.

FLORIDA PAROLE AND PROBATION DISTRICT  
Hammond, Louisiana

EXHIBIT 2

SUPPLEMENTAL BUDGETARY SCHEDULE

FOR THE YEAR ENDED JUNE 30, 1971

STATEMENT OF EXPENDITURES BY CLASSIFICATION - BUDGET, BAMP BASIS AND ACTUAL  
GENERAL FUND

	1971		VARIANCE FAVORABLE UNFAVORABLE	1970 ACTUAL
	REVISSED BUDGET	ACTUAL		
<b>Salaries and related benefits:</b>				
Salaries	\$782,300	\$817,988	\$35,688	\$818,777
Benefits	22,000	25,083	3,083	27,779
	\$804,300	\$843,071	\$38,771	\$846,556
<b>Travel and training</b>	\$11,300	\$11,948	\$648	\$11,948
<b>Operating services:</b>				
Printing	\$ 850	\$ -	\$ 850	\$ -
Insurance	78,000	20,643	57,357	48,812
Rent charges	-	-	-	17
Maintenance - auto	1,700	1,443	258	-
Maintenance - building	12,000	4,708	7,292	7,471
Maintenance - other	-	5,244	5,244	20,810
Break - other	800	1,550	750	1,878
Fees and subscriptions	650	500	1,150	500
Postage	2,000	1,850	150	2,418
Telephone	8,000	8,400	400	5,470
Utilities	12,000	10,800	1,200	12,700
Accounting and auditing	-	-	-	-
Central records check	-	-	-	-
Fiscal health collection	2,500	650	1,850	500
Emergency funds - maintenance	2,000	2,000	-	-
PRAT CONTRA	678	870	200	240
Legal advertising	8,100	8,881	781	8,810
Millage election	-	300	300	8,000
Bad debts	-	-	-	1,078
Appropriation	-	-	-	5,700
Other operating services	-	20	20	2,000
	\$120,828	\$122,888	\$2,060	\$124,410
<b>Operating supplies:</b>				
Office supplies	\$ 4,500	\$ 2,488	\$ 2,012	\$ 19,400
A.C.S. certification	500	400	100	8,270
Medical supplies	2,500	2,344	156	1,000
Food	28,500	27,331	1,169	27,000

(CONTINUED)

SCHEDULE OF EXPERIENCES BY CLASSIFICATION -  
SERIES (MAY 2015) AND LEVEL

GENERAL PAGE



FLORIDA DEPARTMENT OF CORRECTIONS  
 Tallahassee, Florida

PERIOD: 1987

REVENUE AND EXPENDITURE STATEMENT  
 As of and for the Year Ended June 30, 1987

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

This schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 14 of the 1977 Session of the Louisiana Legislature. Louisiana Revised Statute 48:1844.1(B) provides that "board members 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."

<u>BOARD MEMBER</u>	<u>TITLE</u>	<u>COMPENSATION</u>	<u>TRAVEL ALLOWANCE</u>
Robert E. Tyler, Jr.	President	\$ -	\$ -
Virgil Allen	Secretary	-	-
Wesley A. Bridges, Jr.	Treasurer	-	-
Gen. Willie G. Johnson	Commissioner	-	-
Kathryn Hill	Commissioner	-	-
Richard Bryant	Commissioner	-	-
Terry S. Reed	Commissioner	-	-
		<u>\$ -</u>	<u>\$ -</u>
Total		\$ -	\$ -

See Auditor's Report.

SCHEDULE OF CONTRIBUTIONS RATE BOARD MEMBERS

COMPLEMENTARY INFORMATION

FLORIDA BUSINESS JUVENILE JUSTICE DISTRICT  
 TAMPA, FLORIDA

STATE TO FINANCIAL STATEMENTS ACCRUAL

required by law for the securing of deposits of public funds.

As of June 30, 1997, the District was in compliance with this certificate provision.

Other Requirements - The certificate regulation contains additional provisions regarding collection of tax, legal right to collection of tax, and other miscellaneous provisions.

As of June 30, 1997, the District was in compliance with these other certificate provisions in all material respects.

13. ACCOUNTING CHANGE

In prior years revenue from court costs has been recognized using the modified accrual basis of accounting. During the current year it was determined that revenue from court costs is more appropriately recognized when received. The effect of this change on the prior year is as follows:

	June 30, 1998		As Reported
	Before Reclassification	Net Change	
Excess (Deficiency) of Revenues and Other Sources Over Funded Expenditures and Other Uses	1,82,225	612,312	4,30,948
Fund Balance	1,82,225	612,312	4,30,948

FLORIDA DEPARTMENT OF JUVENILE JUSTICE DIVISION  
Baton Rouge, Louisiana

STATE OF FINANCIAL STATEMENTS - CONTINUED

said center and acquiring necessary equipment and furnishings for said center, and paying the costs of issuance of the Certificates. In these resolutions the proceeds of the 10-year special tax were irrevocably and unequivocally pledged and dedicated in an amount sufficient for payment of the certificates authorized and interest as they become due and for other purposes.

The certificate resolution required that the DISTRICT shall deposit with the District's fiscal agent bank in a "Sinking Fund" at least 3 days in advance of the date on which each payment of principal and/or interest falls due, funds fully sufficient to promptly pay the maturing principal and/or interest as falling due on each date.

After the funds have actually been set aside out of the revenues of the tax for any fiscal year sufficient to pay the principal and interest on the certificates for that fiscal year, and all required amounts have been deposited in the aforesaid Sinking Fund, then any annual revenues of the tax remaining in that fiscal year shall be free for expenditure by the District for the purposes for which the tax was authorized by the voters.

The balance in the Sinking Fund at June 30, 1997, was in accordance with the certificate covenant.

12. COMPLIANCE WITH CERTIFICATE COVENANTS

The District, through its governing authority, adopted a resolution on July 19, 1994, as supplemented by a resolution adopted on September 13, 1994, authorizing the issuance of \$3,180,000 of certificates of indebtedness, Series 1994 for the purpose of improving the Florida Division Juvenile Detention Center, including enlarging said center and acquiring necessary equipment and furnishings for said center, and paying the costs of issuance of the Certificates. These certificate resolutions contained certain covenants and agreements in connection with the maturity and payment of the certificates. The major covenants contained in the certificate resolution and the manner in which the District has complied with these covenants is described as follows:

Sinking Fund - According to the certificate resolution, the DISTRICT SHALL deposit with the District's fiscal agent bank in a "Sinking Fund" at least 3 days in advance of the date on which each payment of principal and/or interest falls due, funds fully sufficient to promptly pay the maturing principal and/or interest as falling due on each date.

As of June 30, 1997, the District was in compliance with this certificate covenant.

Securing of deposits of public funds - In the certificate resolution it is provided that all moneys deposited with the regularly designated fiscal agent bank or bank of the DISTRICT or the paying agent under the terms of the resolution shall constitute stored funds for the benefit of the owner of the certificate, and shall be secured by said fiduciaries at all times to the full extent thereof in the manner

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTE TO FINANCIAL STATEMENTS CONTINUED

Compenated Absences	\$ 20,000
CERTIFICATES OF INDEBTEDNESS:	
\$3,180,000 Certificates of Indebtedness	
Series 1994 dated October 20, 1994	
194 in Arrear Installments of \$40,000 -	
\$190,000 through March 1, 1995. Interest	
at 4.00% - 0.55.	\$2,850,000
Total General Long-Term Debt	\$2,870,000

Payments of certificates of indebtedness principal and interest are secured solely by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a three mill ad valorem tax authorized to be levied in each of the years 1994 to 2004, inclusive. Said special tax has been authorized to be levied on all the property subject to taxation within the corporate boundaries of the District pursuant to an election held therein on October 12, 1993.

The annual requirements to amortize all debt outstanding at June 30, 1997, including interest payments of \$770,384 are as follows:

<u>CERTIFICATES OF INDEBTEDNESS - SERIES 1994</u>			
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$ 200,000	\$ 144,045	\$ 344,045
1999	200,000	129,688	329,688
2000	200,000	117,584	317,584
2001	190,000	104,145	294,145
2002	175,000	88,945	263,945
2003	150,000	74,500	224,500
2004	100,000	57,180	157,180
2005	170,000	39,910	209,910
2006	100,000	28,400	128,400
	<u>\$2,800,000</u>	<u>\$,770,384</u>	<u>\$3,570,384</u>

Specific years for payment of compensated absences are undeterminable.

11. DESCRIPTION OF PROCEEDS AND FLOW OF FUNDS - AD VALOREM TAX

Proceeds of the 20-year special tax of 3 mills on the dollar of assessed valuation on all property subject to taxation in the District 1997 collections - \$2,171,081 are dedicated for the purpose of improving, maintaining and operating the Florida Parishes Juvenile Detention Center, including enlarging said Center and acquiring, maintaining and operating all necessary equipment and furnishings for said Center, said tax subject to homestead exemptions as provided by law.

The District, through its governing authority, adopted a resolution on July 18, 1995, as supplemented by a resolution adopted on September 11, 1994, authorizing the issuance of \$3,180,000 of Certificates of Indebtedness, Series 1994 for the purpose of improving the Florida Parishes Juvenile Detention Center, including enlarging

FLORIDA ENGINEERS JUVENILE JUDICIAL DISTRICT  
 MONROE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS CONTINUED

regular pay period is accumulated with the following schedule:

Years of Service	Hours Earned Per Month	
	Accrued	Sick
	1980	1980
0 - 3 Years	8 Hours	8 Hours
3 - 6 Years	10 Hours	10 Hours
6 - 9 Years	12 Hours	12 Hours
9 - 14 Years	14 Hours	14 Hours
OVER 14 Years	16 Hours	16 Hours

The District's present written policy provides annual leave hours may be accrued up to 48 hours and is paid upon separation from service in good standing. Sick leave up to 48 hours may be accumulated but is not paid upon separation from service. As a result, no liability for accrued sick leave is recorded in the District.

Certain employees of the District earn compensatory leave (K-time) at the rate of 1 1/2 hours of K-time for each hour worked in excess of the normal work schedule. Compensatory time may be accumulated up to 48 hours and is paid upon separation from service. As of June 30, 1987, the District records a liability for accrued sick leave and compensatory time totaling \$28,000. This liability is recorded in the general long-term debt account group.

8. OTHER POST EMPLOYMENT BENEFITS

The District has no other post employment benefits.

9. CONTRIBUTION PAID BOARD MEMBERS

Louisiana Revised Statute 18:1894.1(B) provides "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."

10. CHANGES IN LONG-TERM DEBT

The following is a summary of 2004 transactions for the Florida Parish Juvenile Justice District for the year ended June 30, 1987:

	Balance July 1,	Certificates Issued	Certificates Retired	Balance June 30,
	1986	1987	1987	1987
Certificates of Indebtedness	\$ 0	\$2,382,800	\$280,800	\$2,102,000
		\$2,382,800	\$280,800	\$2,102,000

Long-term debt at June 30, 1987, is comprised of the following:

FLORIDA PAROLED JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTE TO FINANCIAL STATEMENTS CONTINUED

Total current-year payroll		9477,138
Total current-year covered payroll		8414,376
Contributions:		
Required by statute:		
Employee	7.50%	\$ 631,128
Employer	12.45%	1,048,248
Total	19.95%	1,679,376
Actual:		
Employee	7.50%	\$ 631,128
Employer	12.45%	1,048,248
Total	19.95%	1,679,376
Actuarially required:		
Not Available:		
As June 30, 1986:		
Retirement System:		
Net assets (AA book value)		\$5,244,000,000
Pension benefit obligation		4,682,890,000
Unfunded pension benefit obligation		\$561,110,000

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and stoppage benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERC and employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Historical 1986 information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1986, comprehensive annual financial report. The District does not guarantee the benefits provided by the System.

7. COMPENSATED ABSENCE

Employees of the District earn annual leave and sick leave based on the equivalent of years of service for the District and the leave is credited at the end of each



FLORIDA PROBATION JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

remains eligible for membership. Elected officials and officials appointed by the Governor may, at their option, become members of LARERS.

**Retirement Benefits**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute and may vary depending on the member's employer and job classification. The substantial majority of members may retire with full benefits at ages ranging from any age, upon completing thirty years of creditable service, to age sixty, upon completing ten years of creditable service.

The basic annual retirement benefit for substantially all members is equal to 2.12% of average compensation multiplied by the number of years of creditable service plus \$100. Participants who become members of LARERS on or after July 1, 1988, are not eligible for the \$100 addition to the annual retirement benefit formula. Average compensation is defined as the member's average annual earned compensation for the period of thirty-six consecutive months of employment during which the member's aggregate earned compensation was greatest. The maximum annual retirement benefit cannot exceed the limit of 100% of average compensation or certain specified dollar amounts of actuarially determined monetary limits which vary depending upon the member's age at retirement. Judges and court officers and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the above basic retirement benefit, a member may elect to receive his retirement benefits under any one of four different systems providing for a reduced retirement benefit payable throughout his life with certain benefits being paid to his designated beneficiary after his death.

**Contributions**

Covered employees are required by state statute to contribute 7.58% of their salary to the plan. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirements for the year ended June 30, 1987, was \$27,600 which consisted of \$61,300 from the District and \$31,100 from employees. Each employer was required by statute to contribute 12.4% of each employee's covered compensation to finance participation of its employees in LARERS. The following provides certain disclosures for the District and the retirement system that are required by state codification section 220.120.

Baton Rouge, June 30, 1987

Florida Probation Juvenile Justice District:

Contribution rates:	
Employees	7.58%
Employer	12.48%

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

GOING TO FINANCIAL STATEMENTS CONTINUED

maintaining the juvenile detention center. The District plans to construct in addition to the juvenile detention center to enlarge the facility from 51 beds to 100 beds. Construction costs are estimated at \$1,100,000. Financing will be provided by the issuance of \$1,100,000 of Certificates of Participation, Series 1991, authorized by a resolution adopted by the Board on July 10, 1991. Construction commenced during the spring of 1991 with a projected completion date during the summer of 1993.

8. EMPLOYEE PENSION PLAN

Louisiana State Employees Retirement System (LASERS)

All employees of the Florida Parishes Juvenile Justice District participate in the Louisiana State Employees' Retirement System.

For the year ended June 30, 1991, employees contributed \$31,120 and the District contributed \$51,366 for a total of \$82,486.

The Louisiana State Employees' Retirement System ("LASERS" or the "System") is an agency of the State of Louisiana established under the provisions of Title 11, Section 601, of the Louisiana Revised Statutes of 1910, as amended (the "Statute"). LASERS is a single-employer public employee retirement system which is organized for the purpose of providing pensions and other benefits for employees of the state and its various departments and agencies and their beneficiaries. LASERS is supervised by an eleven-member Board of Trustees and is funded through employee and employer contributions and investment earnings.

The following information describing LASERS is necessarily general in nature and is not intended to be a full and complete description of the program and related statutory provisions applicable to LASERS and its members. Reference should be made to the applicable Statute for specific detailed information.

Plan Membership

Employer and employee membership data as of June 30, 1991 is as follows:

Employee members	3,108
Current retirees and beneficiaries	38,004
Terminated members with accumulated contributions	20,769
Active plan members	<u>42,681</u>
TOTAL:	<u>103,452</u>

Eligibility Requirements

All state employees except certain classes of employees specifically excluded by Statute become members of the System as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they

FLORIDA PARISHES JUDICIAL DISTRICT HISTORY  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Class of Receivable	Capital		Total
	General Fund	Projects	
Loss allowance for uncollectible ad valorem taxes (Note)	<u>4,48,928</u>	<u>4,2,180</u>	<u>4,51,108</u>

4. AD VALOREM TAXES

The following is a summary of authorized and levied ad valorem taxes:

	1996 Authorized and Levied Bills
Special Revenue Fund	5.00

Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the District during the year and actually billed to taxpayers and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Tangipahoa Parish, Livingston Parish, St. Helena Parish, Washington Parish and St. Tammany Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Tax Assessors of Tangipahoa Parish, Livingston Parish, St. Helena Parish, Washington Parish and St. Tammany Parish. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 1996, the District levied 2.00 mills for a total tax levy of \$2,207,600 on taxable property valuation totaling \$110,380,000.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Land	Buildings & Improvements	Vehicle & Equipment	Construction In Progress	Total
Balance, June 30, 1995	\$ 24,001	\$1,808,151	\$ 183,451	\$ -	\$2,015,603
Additions for Year Ended: June 30, 1997	-	-	28,885	188,000	216,885
Deletions for Year Ended: June 30, 1997	-	-	-	-	-
Balance, June 30, 1997	<u>\$ 24,001</u>	<u>\$1,808,151</u>	<u>\$ 212,336</u>	<u>\$ 188,000</u>	<u>\$2,232,488</u>

On October 22, 1998, the voters passed a 2 mill property tax for improvement and

FLORIDA PAROLE AND JUVENILE JUSTICE DISTRICT  
BARRACOO, LOUISIANA

NOTES TO FINANCIAL STATEMENTS CONTINUED

exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash. Investments are stated at cost.

As of June 30, 1987, the District invested \$64,530 in certificates of deposit and \$4,124,820 in U.S. Treasury bills and notes. The District records all interest revenue related to investment activity in the respective funds.

The District's investments are categorized to give an indication of level of risk assumed by the District at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent, but not in the District's name.

Investments are stated at amortized cost, and all investment activities are conducted through the fiscal agent. During 1987, the District did not invest through any security brokers or dealers. Treasury notes and bills are bought and held at the Federal Reserve Bank of New Orleans in the District's name.

DESCRIPTION	MATURITY			Carrying Amount	Market Value	Unrealized Gain
	1	2	3			
Certificates of Deposit	\$ -	\$ -	\$ 64,530	\$ 64,530	\$ 64,530	\$ -
Federal Government Obligations	\$ 4,124,820	\$ -	\$ -	\$ 4,124,820	\$ 4,124,820	\$ -
Total Investments	\$ 4,124,820	\$ -	\$ 64,530	\$ 4,189,350	\$ 4,189,350	\$ -

Even though the pledged securities are considered uncollateralized Category 2 under the provisions of State Statute 5, Louisiana Revised Statute 58:1028 requires a statutory requirement as the custodial bank as advisable and until the pledged securities within 30 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

As June 30, 1987, the District did comply with the provisions of state law which require public funds to be secured from risk by a pledge of securities by the fiscal agent bank.

3. RECEIVABLES

The following is a summary of receivables at June 30, 1987:

CLASS OF RECEIVABLES	Expired		
	General Fund	Projects	Total
Accounts	\$ 48,210	\$ -	\$ 48,210
State Grants	\$ 2,387	\$ 2,708	\$ 5,095
Total	\$ 50,597	\$ 2,708	\$ 53,305

FINANCIAL STATEMENTS GENERAL INVESTMENT DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**K. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**L. TOTAL COLUMN OF STATEMENTS**

The total column on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH AND INVESTMENTS**

As June 30, 1983, the bank balance of the District's deposits was \$419,385 and the bank balance was \$484,816. Of the bank balance, \$184,181 was covered by Federal deposit insurance and \$299,329 was covered by collateral held by the Federal Reserve Bank of New Orleans in the fiscal agent bank's name.

The collateral for the District's deposits is categorized to give an indication of the level of risk assumed by the District at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes insured and unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the District's name.

Bank Deposit	Category			Confined Bank Balance	Collateral Balance
	1	2	3		
U. S. Treasury Notes	\$ -	\$ -	\$287,898	\$287,898	\$10,190
Frost Insurance	\$86,252	-	-	\$86,252	\$16,462
Total Deposits	\$86,252	\$ -	\$287,898	\$419,385	\$26,652

Even though the pledged securities are considered uncollateralized (category 3) by the provisions of GMS Statement 2, securities received pursuant to (3)(b) impose a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**Investments**

Under state law, the District may invest in United States bonds, Treasury notes, or certificates. These are classified as investments if their original intention

FLORIDA PUBLIC SERVICE COMMISSION DISTRICT  
BIRMINGHAM, LOUISIANA.

NOTE TO FINANCIAL STATEMENTS CONTINUED

District 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 District 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 original cost.

**I. INVENTORY**

The District uses the purchase method for accounting for expendable supplies whereby expenditures are recognized when the items are purchased. The District did not record any inventory at June 30, 1997, as the amount is not material.

**J. PREPAID ITEMS**

The District recorded prepaid insurance in the amount of \$26,070 at June 30, 1997.

**K. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. Public domain or infrastructure are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**L. COMPENSATED ABSENCE**

In accordance with the provisions of State Statute No. 18, vacation leave is accrued as a liability when earned by the employee since the employee is able to receive compensation is already rendered and it is probable that the District will compensate the employee for benefits through paid time off or through cash payments at termination. A liability for sick pay is not recorded since sick pay does not vest.

Vacation leave liability that is expected to be liquidated with specifically available financial resources is reported as an expenditure and a fund liability of the governmental fund that is responsible for payment. Amounts that are not expected to be liquidated with specifically available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS CONTINUED

**F. BUDGETS**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 19:120-14. The major requirements of the local government budget act are summarized as follows:

1. The District must adopt a budget each year for the general fund and each special revenue fund, if applicable.
2. The President must prepare a proposed budget and submit the proposed budget to the board of commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$250,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in each parish in which the District has jurisdiction. The proposed budget was submitted to the board of commissioners on May 24, 1990. Upon acceptance by the board, the proposed budget was first published in the official journal in each parish in which the District has jurisdiction on May 29, 1990.
3. A public hearing on the proposed budget must be held at least ten days after publication of the call for the hearing. A public hearing was held on the proposed budget on June 19, 1990.
4. After the public hearing, the budget is adopted by ordinance. All action necessary to adopt and implement the budget must be completed prior to the end of the fiscal year in progress. The budget was adopted on June 19, 1990.
5. The District must certify completion of all actions required to adopt and implement the budget by publishing a notice in the official journal in each parish in which the District has jurisdiction.
6. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on May 14, 1991.
7. All budgetary appropriations lapse at the end of each fiscal year.

**G. ENCUMBRANCES**

The District does not utilize encumbrance accounting.

**H. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash also includes amounts in time deposits and time investments with original maturities of 90 days or less. Under state law, the

FLORIDA PARISHES JUVENILE SERVICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date reported.

Long-term liabilities reported to be financed from governmental funds are recorded for in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long Term Debt Account Group.

**B. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The records of the Florida Parishes Juvenile Justice District are maintained on a cash basis of accounting. However, the governmental funds reported in the accompanying financial statements have been presented in a modified accrual basis of accounting utilizing the following practices:

**Revenues**

Governmental fund revenues (from and through reports) are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Exceptions in this rule are state grants and court costs which are recorded as revenues when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.



FLORIDA PARISH COURSEWORK DISTRICT  
Bossier, Louisiana

GUIDE TO FINANCIAL STATEMENTS - FUNDING

**C. FUND ACCOUNTING**

The District uses funds and account groups to report on the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the District include:

1. **General Fund** - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Fund** - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
3. **Capital Projects Fund** - accounts for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.
4. **Debt Service Funds** - Debt Service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

**D. PROPERTY, PLANT AND EQUIPMENT AND LONG-TERM LIABILITIES**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the management forum and only current assets and current liabilities are generally included in their balance sheet.

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. Public works ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, dikes and gabions, canals, and sidewalks, drainage systems, and lighting systems, are capitalized along with

FLORIDA PARISH AND TERRITORY JUSTICE DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUING

establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 18:147 and to the treasury audit guide, Guide of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

**B. FINANCIAL REPORTING ENTITY**

In the governing authority of the District, for reporting purposes, the Florida Parish and Territory Justice District is the financial reporting entity for the District. The financial reporting entity consists of (a) the primary government (District), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the State of Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GAOB 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 District 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 District.
2. Organizations for which the Board does not appoint a voting majority but are financially dependent on the District.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the size or significance of the relationship.

Based on the application of the above criteria, it was determined the Florida Parish and Territory Justice District has no potential component unit. As a result, this report includes all funds and account groups which are controlled by or dependent on the District. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general pervasive responsibility.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

ANNUAL FINANCIAL STATEMENT

As of and for the year ended June 30, 1977

**INTRODUCTION**

The Florida Parishes Juvenile Justice District (hereinafter referred to as the "District") was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 18:2894, as a political subdivision of the state, with territorial jurisdiction throughout the Twenty-First and Twenty-Second Judicial Districts, including the parishes of Livingston, St. Iles, St. Tammany, Tangipahoa and Washington. The District is governed by a Board of Commissioners composed of seven commissioners who are residents of the District. Two commissioners are appointed for terms of four years by the judges of the Twenty-First Judicial District; two commissioners are appointed for terms of four years by the judges of the Twenty-Second Judicial District; one commissioner is jointly appointed for a term of four years by the judges of the city courts of Bogalusa and Hilda; one commissioner is jointly appointed for a term of four years by the judges of the city courts of Thibodaux Springs and Hammond; and, on an alternating basis, one commissioner shall be appointed for a term of two years by the District Attorney of the Twenty-First Judicial District and by the District Attorney of the Twenty-Second Judicial District. All appointments must be confirmed by the Senate. The Board of Commissioners receive no compensation for their services on the Board.

The purpose of the commission is to assist and afford opportunities to children who enter the juvenile justice system, or who are children in need of care or supervision, to become productive, law-abiding citizens of the community, protect, 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 of Livingston, St. Iles, St. Tammany, Tangipahoa, and Washington.

The Board has authority to purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease or license or lease, manage, and administer or enter into contracts for the management, administration, and operation of a juvenile detention facility or facilities, shelter care facility or facilities, or such other juvenile justice facilities as are useful, necessary, expedient, or convenient to carry out the plans and purposes of the commission and for the orderly conduct of its business.

The District presently owns and operates the Florida Parishes Juvenile Detention Center, a 100-bed secure detention facility housing juveniles. Management and operation of the Detention Center is performed by a superintendent and 10 employees, all of whom are appointed by the Board. Funding for the District is provided by 1) state funds levied on all felony and misdemeanor convictions, including traffic offenses, by any court in the District, 2) charges for services provided by the Detention Center and 3) grants from the Department of Corrections, State of Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF REPRESENTATION**

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for

FLORIDA WATER RESOURCES JUDICIAL DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

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FLORIDA PARISHES JUDICIAL JUSTICE DISTRICT  
 MEMPHIS, TENNESSEE

EXHIBIT C

GOVERNMENTAL FORM  
 STATEMENT OF REVENUES, EXPENDITURES AND DEFICIT OR SURPLUS IN FISCAL YEAR ENDING  
 UNDER BUDGET BASIS AND ACTUAL

For The Year Ended June 30, 1967

	BUDGET, 1966		BUDGET, 1967		ACTUAL, 1967
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<b>REVENUES</b>					
ad valorem tax	0	0	0	20,899,000	20,821,100
sales taxes	210,000	210,000	11,000	-	-
fees for services	210,000	210,000	21,000	-	-
miscellaneous	270,000	240,000	20,000	-	79,000
interest and other	10,000	11,000	100,000	-	11,100
<b>Total Revenues</b>	\$ 600,000	\$ 601,000	\$ 102,000	\$ 20,899,000	\$ 20,912,200
<b>EXPENDITURES</b>					
<b>Public Safety:</b>					
salaries and related benefits	0	500,000	244,000	0	0
travel and training	10,000	10,000	10,000	-	-
operating expenses	210,000	210,000	0,000	-	-
operating supplies	0	0	10,000	-	-
professional services	0	0	0,000	-	-
other	-	-	-	-	79,000
Cost Service	-	-	-	200,000	200,000
Capital outlay	10,000	10,000	100	-	-
<b>Total Expenditures</b>	\$ 230,000	\$ 720,000	\$ 254,100	\$ 2,200,000	\$ 479,100
<b>EXCESS (DEFICIT) OF REVENUE OVER BUDGET EXPENDITURES</b>	\$ 370,000	\$ (119,000)	\$ (152,100)	\$ 18,899,000	\$ 20,433,100
<b>FROM FINANCING SOURCE (DEBT):</b>					
sale of bonds	-	-	-	-	-
operating transfers in	100,000	100,000	-	-	-
operating transfers out	-	-	-	(100,000)	(100,000)
<b>TOTAL FINANCING SOURCE (DEBT)</b>	100,000	100,000	-	(100,000)	(100,000)
<b>EXCESS (DEFICIT) OF REVENUE AND FINANCING SOURCE OVER BUDGET EXPENDITURES AND FROM DEBT</b>	\$ 470,000	\$ (19,000)	\$ (152,100)	\$ 18,799,000	\$ 20,333,100
<b>FROM BUDGET - BALANCE OF YEAR</b>	100,000	100,000	-	-	-
<b>FROM OTHER SOURCES</b>	-	(20,000)	(20,000)	-	-
<b>NEW BUDGET - END OF YEAR</b>	\$ 570,000	\$ 80,000	\$ (172,100)	\$ 18,799,000	\$ 20,333,100

The accompanying notes are an integral part of this statement.

PLUMAS PROVISIONS SERVICE DISTRICT  
 Summit, California

FINANCIAL STATEMENTS

STATEMENTS OF REVENUES AND EXPENSES

STATEMENTS OF REVENUES AND EXPENSES IN FUND BALANCE ACCOUNTING

For The Year ended June 30, 1991

	REVENUES	EXPENSES	NET REVENUE	STATEMENTS OF REVENUES AND EXPENSES	STATEMENTS OF REVENUES AND EXPENSES
	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND
REVENUES FROM:					
Taxes	1,000,000	-	1,000,000	1,000,000	-
Fees	100,000	-	100,000	100,000	-
Grants	100,000	-	100,000	100,000	-
Interest	100,000	-	100,000	100,000	-
Miscellaneous	100,000	-	100,000	100,000	-
Total	1,400,000	-	1,400,000	1,400,000	-
EXPENSES:					
Salaries	1,000,000	-	1,000,000	1,000,000	-
Benefits	100,000	-	100,000	100,000	-
Utilities	100,000	-	100,000	100,000	-
Travel	100,000	-	100,000	100,000	-
Miscellaneous	100,000	-	100,000	100,000	-
Total	1,400,000	-	1,400,000	1,400,000	-
NET REVENUE	-	-	-	-	-
STATEMENTS OF FINANCIAL POSITION					
ASSETS:					
Cash	1,000,000	-	1,000,000	1,000,000	-
Accounts Receivable	100,000	-	100,000	100,000	-
Inventory	100,000	-	100,000	100,000	-
Prepaid Expenses	100,000	-	100,000	100,000	-
Total	1,300,000	-	1,300,000	1,300,000	-
LIABILITIES:					
Accounts Payable	100,000	-	100,000	100,000	-
Total	100,000	-	100,000	100,000	-
NET ASSETS	1,200,000	-	1,200,000	1,200,000	-

The accompanying notes are an integral part of this statement.

PLAZA POLICE SERVICE DISTRICT  
Bossier, Louisiana

EXHIBIT B

CONTRACTS

CONTRACTS TO SERVICES, SUPPLIES AND CHARGES TO FUND BUDGET

For The Year Ended June 30, 1987

	CONTRACTS TO SERVICES			CONTRACTS TO SUPPLIES			CONTRACTS TO CHARGES			TOTAL		
	AMOUNT	PERCENT	PERCENT	AMOUNT	PERCENT	PERCENT	AMOUNT	PERCENT	PERCENT	AMOUNT	PERCENT	PERCENT
<b>REVENUES</b>												
COURT COSTS	\$ 228,000	0%	0%	\$ -	0%	0%	\$ -	0%	0%	\$ 228,000	0%	0%
Fees for services	518,875	-	-	-	-	-	-	-	-	276,575	18%	18%
Intercommunal	105,145	-	-	19,895	-	-	-	-	-	289,240	19%	19%
AS POLICE OFFICER	-	-	-	3,121,554	-	-	-	-	-	3,124,675	20%	20%
Contract and other	31,875	-	-	21,545	-	-	85,530	-	-	138,950	9%	9%
Total Revenues	\$ 883,795	100%	100%	\$ 24,564	100%	100%	\$ 85,530	100%	100%	\$ 1,000,000	100%	100%
<b>EXPENDITURES</b>												
PUBLIC SAFETY:												
Salaries and related benefits	\$ 700,000	0%	0%	\$ -	0%	0%	\$ -	0%	0%	\$ 700,000	0%	0%
Taxes and rentals	13,048	-	-	-	-	-	-	-	-	13,048	-	-
Operating expenses	125,348	-	-	-	-	-	-	-	-	125,348	-	-
Operating supplies	88,187	-	-	-	-	-	-	-	-	88,187	-	-
Professional services	78,125	-	-	-	-	-	-	-	-	78,125	-	-
Other	-	-	-	79,376	-	-	-	-	-	79,376	-	-
Capital outlay	18,889	-	-	-	-	-	369,423	-	-	388,312	-	-
Fuels, benefits:												
Principal retirement	-	-	-	249,000	-	-	-	-	-	249,000	-	-
Subtotal and fiscal charges	-	-	-	249,000	-	-	-	-	-	249,000	-	-
Total Expenditures	\$ 1,044,357	100%	100%	\$ 24,916	100%	100%	\$ 369,423	100%	100%	\$ 1,438,700	100%	100%

(continued)





FLORIDA TOURISM DEVELOPMENT SERVICE DISTRICT  
 Tallahassee, Tallahassee

COMBINED BALANCE SHEET - ASSETS, LIABILITIES AND EQUITY ACCOUNTS

THRU 30, 1987

ASSETS AND OTHER DEBITS:

CASH  
 Investments  
 Receivables and  
 Accounts  
 Accounts  
 Other Debits  
 Intergovernmental Grants  
 Prepaid Expenses  
 Other  
 Buildings and Equipment  
 Vehicles and Equipment  
 Construction in Progress

Other Debits  
 Amount available to Debt  
 Service Fund  
 Amount to be provided for  
 Retirement of Workers  
 Long Term Debt

TOTAL ASSETS

GENERAL FUND	INVESTMENT FUND		OTHER FUND	TOTAL	ACCOUNT EQUITY		TOTALS
	ASSETS	LIABILITIES			ASSETS	LIABILITIES	
\$ 100,000	\$ 300,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
-	4,750,000	-	2,500,000	7,250,000	-	-	7,250,000
40,000	-	-	-	40,000	-	-	40,000
1,700	-	-	6,700	8,400	-	-	8,400
10,000	-	-	-	10,000	-	-	10,000
-	-	-	20,000	20,000	-	-	20,000
-	-	-	5,000,000	5,000,000	-	-	5,000,000
-	-	-	200,000	200,000	-	-	200,000
-	-	-	200,000	200,000	-	-	200,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,110,000	4,750,000	-	2,500,000	11,360,000	4,800,000	4,800,000	11,360,000

(CONTINUED)

GENERAL PURPOSE FINANCIAL STATEMENTS  
COMBINED STATEMENTS - OVERVIEW

# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

John S. Smith, CPA  
Thomas E. Jones, CPA  
A Professional Corporation

State of Louisiana  
Certified Public Accountants

Charles D. Malina, CPA  
Royal C. Clancy, CPA

State of Louisiana  
Certified Public Accountants

August 22, 1987

## INDEPENDENT AUDITOR'S REPORT

Mr. Robert G. Taylor, Jr., Chairman  
and Members of the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Bossier, Louisiana

We have audited the accompanying general purpose financial statements of the Florida Parishes Juvenile Justice District, Bossier, Louisiana, as of June 30, 1987, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Florida Parishes Juvenile Justice District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Florida Parishes Juvenile Justice District as of June 30, 1987, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Florida Parishes Juvenile Justice District. Such information has been subject to the auditing procedures applied in the examination 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.

Respectfully submitted,

*Durnin & James*  
CHUCK D. MALINA, CPA  
ROYAL C. CLANCY, CPA

FLORIDA BARBERS SHAVES JUSTICE DISTRICT  
 Hammond, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

As of And For The Year Ended June 30, 1997

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FLORIDA PARISH COMMISSION JUSTICE DISTRICT  
Parishes, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS**

As of and for the Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or approved, entity 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.

Release Date ~~1997-05-19~~

STATE OF LOUISIANA  
LEGISLATIVE AUDITOR  
Baton Rouge, Louisiana