

FLORIDA PAROLE AND PROBATION DISTRICT  
Baton Rouge, Louisiana

NOTE TO FINANCIAL STATEMENTS

June 30, 1984

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FLORIDA PARISH JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

Years of Service	Hours Earned per Month	
	Annual Leave	Sick Leave
0 - 2 Years	8 Hours	8 Hours
3 - 4 Years	12 Hours	10 Hours
5 - 9 Years	17 Hours	13 Hours
10 - 14 Years	19 Hours	14 Hours
Over 15 Years	19 Hours	16 Hours

The District's present written policy provides annual leave hours may be accumulated up to 80 hours and is paid upon separation from service in good standing. Sick leave up to 80 hours may be accumulated but is not paid upon separation from service. As a result, no liability for accrued sick leave is recorded by the District.

Certain employees of the District earn compensatory leave (time) at the rate of 1 1/2 hours of leave for each hour worked in excess of the normal work schedule. Compensatory time may be accumulated up to 80 hours and is paid upon separation from service. As of June 30, 1996, the District records a liability for accrued annual leave and compensatory time totaling \$23,314. 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. COMPENSATION PAID BOARD MEMBERS**

Louisiana Revised Statute 15:2894.1(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. LITIGATION AND CLAIMS**

The following legal action is currently pending against the Florida Parish Juvenile Justice Commission:

J. Salazar & Co., Inc. vs. Florida Parish Juvenile Justice Commission, PO BOX NUMBER 448082, DIVISION "C", Twenty-First Judicial District Court, Tangipahoa Parish, Louisiana.

This suit represents a claim by the plaintiff for extra compensation as a result of change orders issued during the construction and erection of the Juvenile Detention Center in Tangipahoa Parish, Louisiana.

No amount for loss contingencies for the above legal action has been recorded in the financial statements as responsibility has not been determined and the possible loss or range of loss for this legal action cannot be reasonably estimated.

FLORIDA PAROLE AND JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

Total current-year payroll		\$528,836
Total current-year covered payroll		\$ 3,000
Contributions:		
Required by statute:		
Employee	8.0%	\$ 504
Employer	16.2%	1,188
Total	24.2%	\$ 1,692
Actuarial:		
Employee	8.0%	\$ 504
Employer	16.2%	1,188
Total	24.2%	\$ 1,692
Actuarially required:		
Employee	7.8%	\$ 484
Employer	16.2%	1,188
Total	24.0%	\$ 1,672
Percent of total actuarially required contribution of all participating employees		.91%
Retirement System (as June 30, 1984):		
Net assets (AC book value)		\$ 4,878,427,889
Parade benefit obligation		1,238,761,881
Unfunded pension benefit obligation		\$ 4,818,188,889

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 various 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 financial status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among firms and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1984, comprehensive annual financial report. The District does not guarantee the benefits granted by the System.

**7. COMPENSATION ARRANGEMENT**

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 regular pay period in accordance with the following schedule:

FLORIDA PAROLE AND PROBATION SERVICE DISTRICT  
Bossier, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

**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.

Teachers' Retirement System of Louisiana provides retirement, disability and survivor benefits. Service retirements vest after 10 years of credited service, disbursement after 5 years, provided the member is in active service at the time of filing application for disability retirement. The formula for annual pension retirement benefits is 2 or 1-1/2 percent (Regular Plans, I or 2 percent (Plan B), or 2 percent (Plan B) of final average salary for each year of credited service. Final average salary is based upon the member's highest successive thirty-six months of salary. Benefits are paid monthly for life. If a member leaves covered employment prior to vesting or dies prior to establishing eligibility for service benefits, accumulated member contributions are refunded. For a more detailed description of plan benefits, refer to Plan Summary on page 29 of the System's annual report.

**Contributions**

Member contributions for the System are established by Louisiana Revised Statutes 11894(A)(1), and rates are established by the Public Retirement Systems' Actuarial Committee and are determined by the plan in which the member is enrolled. The following group of employees contributed a percentage of their salaries as shown below for the year ended June 30, 1986.

Plan	% of Earned Compensation
TRSL Regular Plan	1.0%
TRSL Plan A	5.0%
TRSL Plan B	5.0%

Employer contributions are established under Louisiana Revised Statutes 11894, and rates are established by the Public Retirement Systems' Actuarial Committee as shown below for the year ended June 30, 1986.

Plan	% of Earned Compensation
TRSL Regular Plan	1.0%
TRSL Plan A	10.0%
TRSL Plan B	10.0%

The following provides certain disclosures for the District and the retirement system that are required by GASB Codification Section FIB-128:

For ended June 30, 1986

**Florida Parole and Probation Service District**

Contribution Rates:	
Employees	8.0%
Employer	10.0%

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, anticipated 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 TRS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1994, comprehensive annual financial report. The District does not guarantee the benefits granted by the system.

Teachers' Retirement System of Louisiana (TRS):

The responsibility for the Florida Parishes Juvenile Justice District was a participant in the Teachers' Retirement System of Louisiana for part of the fiscal year.

For the year ended June 30, 1994, employees contributed \$444 and the District contributed \$1,387 for a total of \$1,731.

The Teachers' Retirement System of Louisiana (the "System") is the administrator of a cost sharing multiple-employer plan established and provided for within Title 21, Chapter 2, of the Louisiana Revised Statutes. The System provides pension benefits to employees who meet the legal definition of a "teacher". The System is considered part of the State of Louisiana financial reporting entity and is included in the State's financial reports as a pension trust fund. The System is supervised by a Board of Trustees and is funded through employee and employer contributions, state general fund appropriations and investment earnings.

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

Plan Membership:

Employer and employee membership data as of June 30, 1994, is as follows:

	<u>TRR</u>
Retirees and beneficiaries currently receiving benefits	18,557
Deferred retirement option plan participants	3,784
Active employees	84,887
Total	<u>127,228</u>

Eligibility Requirements:

All employees meeting the legal definition of a "teacher", 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 remain eligible for membership.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**Contributions**

Covered employees are required by state statute to contribute 7.5% of their salary to the plan. The District is required by the same statute to contribute the remaining amount necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1998, was \$82,544 which consisted of \$42,098 from the District and \$40,446 from employees. Each employer was required by statute to contribute 11.9% of each employee's earned compensation to finance participation of its employees in (A)RMS. The following provides certain disclosures for the District and the retirement system that are required by GASB Codification Section 206.129:

Year Ended June 30, 1998

**Florida Parishes Juvenile Justice District:**

Contributions rates:		
Employee	7.5%	
Employer	12.0%	
Total current-year payroll		\$638,806
Total current-year covered payroll		\$651,185

**Contributions:**

Required by statute:		
Employee	7.50%	\$ 42,098
Employer	12.00%	40,446
Total	19.50%	\$ 82,544

**Actual:**

Employee	7.50%	\$ 38,347
Employer	12.00%	42,122
Total	19.50%	\$ 80,469

**Actuarially required:**

Employee	7.89%	\$ 47,044
Employer	12.80%	35,355
Total	20.69%	\$ 82,400

Percent of total actuarially  
required contribution of all  
participating employees

.87%

**As June 30, 1998:**  
**Retirement Systems**

Net assets (AA book value)	\$4,024,485,263
Pension benefit obligation	3,048,842,822
Unfunded pension benefit obligation	<u>\$975,642,441</u>

The "pension benefit obligation" is a standardized disclosure measure of the present

FLORIDA PARISH JUVENILE JUSTICE DISTRICT  
BAMMOON, LOUISIANA

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

agency of the State of Louisiana established under the provisions of Title 14, Section 491, of the Louisiana Revised Statutes of 1952, as amended (the "Statute"). LASSRS 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 and its various departments and agencies and their beneficiaries. LASSRS is supervised by an eleven-member Board of Trustees and is funded through employee and employer contributions and investment earnings.

The following information describing LASSRS is necessarily general in nature and is not intended to be a full and complete description of the numerous and varied statutory provisions applicable to LASSRS 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, 1986 is as follows:

Employer members	3,304
Current retirees and beneficiaries	28,408
Terminated members with accumulated contributions	21,788
Active plan members	53,500
<b>TOTAL</b>	<b>127,000</b>

**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 remain eligible for membership. Elected officials and officials appointed by the Governor may, at their option, become members of LASSRS.

**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 2-1/2% of average compensation multiplied by the number of years of creditable service plus 3000. Participants who become members of LASSRS on or after July 1, 1984, are not eligible for the 3000 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 lesser of 108% 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 category. As an alternative to the above basic retirement benefit, a member may elect to receive his retirement benefits under any one of four different options providing for a reduced retirement benefit payable throughout his life with certain benefits being paid to his designated beneficiary after his death.

FLORIDA PAROLE AND PROBATION DISTRICT  
Baton Rouge, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

4. TOTAL COLUMNS ON STATEMENTS

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

5. CASH AND CASH EQUIVALENTS

At June 30, 1986, the District had cash and cash equivalents (bank balances) totaling \$178,828 as follows:

General deposits	\$ -
Interest-bearing demand deposits	178,828
External accounts	-
Total	<u>\$178,828</u>

The bank deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining bank balances) must be secured by federal deposit insurance or the pledged securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1986, the District had \$174,499 in bank deposits (pledged bank balances). These deposits are secured from risk as follows:

Bank balances	\$174,499
Federal Deposit Insurance	\$100,000
Pledged securities (GAAP Category 3)	24,750
Total Security	<u>\$224,249</u>
Excess secured balance	<u>\$49,750</u>

At June 30, 1986, the District did comply with the provisions of state law which requires public funds to be secured from risk by a pledge of securities by the fiscal agent bank.

6. RECEIVABLES

The following is a summary of receivables at June 30, 1986:

Class of Receivable	General	Capital	Total
	Fund	Fund	
Good Faith	\$ 28,512	\$ -	\$ 28,512
Accounts	72,750	-	72,750
State Grant	1,880	2,700	4,580
Total	<u>\$ 103,142</u>	<u>\$ 2,700</u>	<u>\$105,842</u>



FLORIDA JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Justice District are maintained on a cash basis of accounting. However, the governmental funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

**Revenues**

Substantially all governmental fund revenues (except costs, fees and interest earned) are accounted for using the modified accrual basis of accounting. The accounts are recognized when they become measurable and available as set current assets. An exception to this rule is state grants which are recorded as revenue when received.

**Expenditures**

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

**F. BUDGETS**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 48:1501-14. 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 8, 1995. Upon endorsement by the Board, the proposed budget was first published in the official journal in each parish in which the District has jurisdiction on May 13, 1995.
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 13, 1995.
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 13, 1995.
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, 1995.
7. All budgetary appropriations lapse at the end of each fiscal year.

FLORIDA PUBLICER JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

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 monies, 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 transactions, except those required to be accounted for in other funds.
2. 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.

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 its measurement focus 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 types when purchased. Public Domain ("Infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, canals and gutters, streets and sidewalks, drainage systems, and lighting systems, are capitalized along with 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. Donated fixed assets are stated at their estimated fair market value on the date donated.

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

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

Because of their spending mechanisms focus, expenditures recognized for governmental fund types are limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term assets 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.

E. 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 revenues and expenses in net current funds. The modified accrual basis of accounting is used by the governmental funds. The records of the Florida Parishes Juvenile

FLORIDA PAROLE AND PROBATION DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

10. **EXPENDITURES OVER APPROPRIATIONS**

Expenditures in individual funds exceeded amounts appropriated as follows:

	Actual Expenditures	Amount Budgeted	Excess
General Fund	\$487,717	\$461,317	\$26,400

11. **CONSTRUCTION EVENTS**

On July 18, 1996, the board adopted a resolution to issue \$1,100,000 of Certificates of Indebtedness, Series 1996, secured by a pledge of the proceeds of a ten year 3 mill Ad Valorem tax passed by the voters of the District on October 21, 1996. Proceeds from these certificates of indebtedness will be used to construct a 20 bed addition to the facility and for operations. Preliminary construction costs are estimated at \$1,000,000. No construction costs have been incurred as June 30, 1996. Construction is expected to commence in the spring of 1997 with a projected completion date during the summer of 1998.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

As of and for the year ended June 30, 1984

**INFORMATION**

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 15:1894, 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. Helena, 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 Milidille; one commissioner is jointly appointed for a term of four years by the Judges of the city courts of Denham 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, parish, and State by the establishment of rehabilitative programs within a structured environment and to provide physical facilities and related services for children throughout the parishes of Livingston, St. Helena, St. Tammany, Tangipahoa, and Washington.

The Board has authority to purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease on lease or license, manage, and administer or enter into contracts for the management, administration, and operation of a juvenile detention facility or facilities, whether new 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 primarily owns and operates the Florida Parishes Juvenile Detention Center, a 15-bed secure detention facility housing juveniles. Management and operation of the detention center is performed by a superintendent and 50 employees; all of whom are appointed by the board. Funding for the District is provided by: (1) court costs levied on all felony and misdemeanor prosecutions, 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 PREPARATION**

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 establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:511 and to the industry audit guide, Handbook of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Less allowance for uncollectible  
ad valorem taxes  
Total

<u>1-1-1990</u>	<u>-</u>	<u>1-1-1989</u>
\$ 21,323	\$ 208,328	\$ 187,005

4. **CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings &amp; Improvements</u>	<u>Vehicle &amp; Equipment</u>	<u>Total</u>
Balance, June 30, 1989,	\$ 21,323	\$1,826,313	\$ 148,328	\$2,096,000
Additions for the Year				
Ended:			3,175	3,175
June 30, 1990	-	-	-	-
Retirements for Year				
Ended:	-	-	-	-
June 30, 1990	-	-	-	-
Balance, June 30, 1990	<u>\$ 21,323</u>	<u>\$1,826,313</u>	<u>\$ 151,503</u>	<u>\$2,099,139</u>

On October 21, 1989, the voters passed a 3 mill property tax for improving and maintaining the juvenile detention center. The District plans to construct an addition to the juvenile detention center to enlarge the facility from 21 beds to 120 beds. Construction costs are estimated at \$1,100,000. Financing will be provided by the issuance of \$1,100,000 of Certificates of Indebtedness, Series 1990, authorized by a resolution adopted by the Board on July 15, 1989. No construction costs have been incurred at June 30, 1990. Construction is expected to commence during the spring of 1990 with a projected completion date during the summer of 1990.

5. **CHANGES IN LONG-TERM DEBT**

The following is a summary of debt transactions for the District for the year ended June 30, 1990:

	<u>Completed Amortization</u>
Balance at July 1, 1989	\$ 42,813
Increases for the Year	-
Decreases for the Year	<u>(18,882)</u>
Balance at June 30, 1990	<u>\$ 23,931</u>

6. **EMPLOYEE PENSION PLAN**

**Louisiana State Employees Retirement System (LASERS)**

All employees of the Florida Parishes Juvenile Justice District, including the superintendent who participate in the Louisiana Teachers Retirement System, participate in the Louisiana State Employees' Retirement System.

For the year ended June 30, 1990, employees contributed \$26,317 and the District contributed \$42,199 for a total of \$68,516.

The Louisiana State Employees' Retirement System ("LASERS" or the "System") is an

FLORIDA PAROLE & PROBATION DISTRICT  
Bossier, Louisiana

EXHIBIT C

GOVERNMENTAL FUNDS  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES -  
PERIOD 1964-1965, BUDGET AND ACTUAL

For The Year Ended June 30, 1965

	RECEIPTS BUDGET	ACTUAL	VARiances FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Court costs	\$278,000	\$240,000	\$ 38,000
Fees for services	334,331	387,389	53,158
Intergovernmental grants	304,000	388,395	84,395
Interest and other	18,000	8,821	9,179
<b>TOTAL REVENUES</b>	<b>\$834,331</b>	<b>\$1,024,595</b>	<b>\$ 190,264</b>
<b>DISBURSEMENTS</b>			
<b>Public Safety</b>			
Salaries and related benefits	\$589,000	\$588,810	\$ 190
Travel and training	4,000	8,408	4,408
Operating services	124,537	133,450	8,913
Operating supplies	181,400	182,440	1,040
Professional services	50,244	37,411	12,833
Other	-	-	-
Capital outlay	1,200	3,120	1,920
<b>Total Expenditures</b>	<b>\$950,381</b>	<b>\$953,639</b>	<b>\$ 3,258</b>
<b>Receipts in excess of disbursements over income DISBURSEMENTS</b>	<b>\$ 24,178</b>	<b>\$ 49,234</b>	<b>\$ 25,056</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>178,821</b>	<b>178,821</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$203,000</b>	<b>\$228,055</b>	<b>\$ 25,055</b>

The accompanying notes are an integral part of this statement.

FLORIDA PRISONER JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

EXHIBIT B

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 1994

	GENERAL FUNDS	
	1994	1993
<b>REVENUES</b>		
Court costs	\$242,888	\$224,099
Fees for services	387,389	346,747
Intergovernmental grants	388,750	332,819
Interest and other	8,821	9,881
Total Revenues	\$1,027,848	\$913,546
<b>EXPENDITURES</b>		
Public Safety:		
Salaries and related benefits	\$586,610	\$580,862
Travel and training	9,488	6,888
Operating supplies	133,853	132,857
Operating supplies	382,843	48,238
Professional services	27,811	48,289
Other	-	-
Capital outlay	2,172	2,421
Total Expenditures	\$1,132,777	\$1,119,595
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 95,071	\$ 93,951
FUND BALANCE - BEGINNING OF YEAR	\$28,824	\$38,357
FUND BALANCE - END OF YEAR	\$123,895	\$132,308

The accompanying notes are an integral part of this statement.

FLORIDA PAROLE AND PROBATION DEPARTMENT  
 TALLAHASSEE, FLORIDA

EXHIBIT A

GENERAL BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1968

	GENERAL FUND		ACCOUNT GROUPS		TOTAL	
	GENERAL FUND	EXPENSE FUND	GENERAL FUND	OTHER FUND	EXPENSE FUND	TOTAL
<b>ASSETS AND OTHER DEBITS</b>						
Cash	\$ 116,600	\$ -	\$ -	\$ -	\$ 116,600	\$ 116,600
Receivables, Net						
Accounts Receivable	11,889	-	-	-	11,889	11,889
Court Costs	19,110	-	-	-	19,110	19,110
Prepayments of						
Costs	9,885	9,885	-	-	19,770	19,770
Land	-	-	24,000	-	24,000	24,000
Building and Equipment	-	-	6,489,111	-	6,489,111	6,489,111
Depreciation and Equipment	-	-	262,410	-	262,410	262,410
Other Assets	-	-	-	-	-	-
Liabilities and General Fund Equity						
Liabilities						
Accounts Payable	-	-	-	23,114	23,114	23,114
Other Liabilities	-	-	-	-	-	-
Equity						
General Fund Equity	136,489	9,885	6,775,521	23,114	7,045,009	7,045,009
<b>TOTAL ASSETS</b>	<u>\$ 136,489</u>	<u>\$ 9,885</u>	<u>\$ 6,775,521</u>	<u>\$ 23,114</u>	<u>\$ 7,045,009</u>	<u>\$ 7,045,009</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ 23,114	\$ 23,114	\$ 23,114
Other Liabilities	99,475	5,100	-	-	104,575	104,575
Equity						
General Fund Equity	136,489	9,885	6,775,521	23,114	7,045,009	7,045,009
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 136,489</u>	<u>\$ 9,885</u>	<u>\$ 6,775,521</u>	<u>\$ 23,114</u>	<u>\$ 7,045,009</u>	<u>\$ 7,045,009</u>

The accompanying notes are an integral part of this statement.



GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONTINUED)

# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

John N. Durnin, CPA  
Frank F. James, CPA

Member  
American Institute of  
Certified Public Accountants

75 Poydras  
Boulevard

Member  
Society of Certified  
Public and Management Accountants

September 4, 1988

## INDEPENDENT AUDITOR'S REPORT

Mr. Robert S. Tyles, Jr., Chairman  
and Members of the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Hammond, Louisiana

We have audited the accompanying general purpose financial statements of the Florida Parishes Juvenile Justice District, Hammond, Louisiana, as of June 30, 1988, 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-129, "Audits of State and Local Governments". These standards and OMB Circular A-129 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, 1988, 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, CPAs

FLORIDA PAROLE AND PROBATION DISTRICT  
Baton Rouge, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

As Of And For The Year Ended June 30, 1998

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FLORIDA PROBATION AND PAROLE DISTRICT  
Baton Rouge, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS**

As Of And For The Year Ended June 30, 1958

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

FEB 12 1958

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

Florida Division Juvenile Services Statistics  
RECORDS OF FEDERAL PROGRAMS ASSISTANCE

CONTINUED

For the Year Ended June 30, 1966

FEDERAL AGENCY/PROGRAM—FUNDING SOURCE	FEDERAL CASH RECEIVED	PERCENT OF AGENCIES ASSISTED	TYPE OF ASSISTANCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DATE
U. S. Department of Agriculture	10,000	65%		\$ 29,000	\$ 29,000	6 -
Passed through National Department of Education	10,000	65%		— 2,000	— 2,000	—
National School Lunch Program						
Emergency Food Assistance						
<b>TOTAL FEDERAL ASSISTANCE</b>				<b>\$ 29,000</b>	<b>\$ 31,000</b>	<b>6 -</b>

See auditor's report.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

This report is intended for the information of management, the Louisiana Legislative Auditor and the Census Bureau. This restriction is NOT intended to limit the distribution of this report, which, upon acceptance by the Florida Parishes Juvenile Justice District, Hammond, Louisiana, is a matter of public record.

Respectfully submitted,

*Dwain + James*  
Dwain + James, LLC's

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

**B. FINANCIAL REPORTING ENTITY**

In the reporting authority of the District, the reporting program, the Florida Parishes Juvenile 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 or Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GSNB has set forth criteria to be considered in determining financial accountability. This criterion 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 nature or significance of the relationship.

Based on the application of the above criteria, it was determined the Florida Parishes Juvenile 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 oversight responsibility.

**C. FUND ACCOUNTING**

The District uses funds and account groups to report on its 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS



# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

John W. Durnin, CPA  
Robert L. James, CPA

Members  
American Institute of  
Certified Public Accountants

U.S. Federal  
Government

Members  
Society of Certified  
Public Accountants

September 5, 1996

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF GENERAL FINANCIAL STATEMENTS

Mr. Robert S. Spler, Jr., Chairman  
and the members of the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Hammond, Louisiana

We have audited the general purpose financial statements of the Florida Parishes Juvenile Justice District, for the year ended June 30, 1996, and have issued our report thereon dated September 5, 1996. 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 general purpose 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-136, "Audits of State and Local Government". These standards and OMB Circular A-136 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit in accordance with these standards 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Florida Parishes Juvenile Justice District, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule 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.

Respectfully submitted,

  
DURNIN & JAMES, CPAs

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE

# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS

John H. Durnin, CPA  
Frank E. James, CPA

Member  
American Institute of  
Certified Public Accountants

As Directed  
Tyrone

Member  
Fellow of 3 Institutes  
Certified Public Accountants

September 4, 1990

**INTERIM AUDITORS REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL  
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Mr. Robert E. Tyler, Jr., Chairman  
and the Members of the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Florida Parishes Juvenile Justice District, as of and for the year ended June 30, 1990, and have issued our report thereon dated September 4, 1990.

In connection with our audit of the general purpose financial statements of the Florida Parishes Juvenile Justice District, and with our consideration of the Florida Parishes Juvenile Justice District's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1990. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed, reporting requirements, and checks for reimbursement that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Florida Parishes Juvenile Justice District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Florida Parishes Juvenile Justice District, had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the Louisiana Legislative Auditor, and the Census Bureau. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Superintendent and Board of Commissioners of the Florida Parishes Juvenile Justice District, is a matter of public record.

Respectfully submitted,

*Durnin James*  
DURDIN & JAMES, CPAs

FLORIDA PARISHES JUDICIAL DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**4. ENCUMBRANCES**

The District does not utilize encumbrance accounting.

**5. 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 money investments with original maturities of 90 days or less. Under state law, the 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 securities. 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.

**6. INVENTORIES**

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, 1996, as the amount is not material.

**7. PREPAID ITEMS**

The District did not record any prepaid items at June 30, 1996.

**8. 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.

**9. DEFERRED BENEFITS**

In accordance with the provisions of GASB Statement No. 14, vacation leave is accrued as a liability when earned by the employees since the employee "right to receive compensation is already recorded 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 expendable 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 expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

**10. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are

# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

1401 N. Dixie, CPA's  
Dunn E. Jones, FAW

Member  
American Institute of  
Certified Public Accountants

LA Behavioral  
Exemption

Member  
State of Louisiana  
Certified Public Accountant

September 4, 1994

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH FEDERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 4, 1994.

We have applied procedures to test the Florida Parishes Juvenile Justice District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1994:

Political Activity  
Civil Rights  
Federal Financial Reports  
Cash Management  
Allowable Costs/Cost Principles  
Drug-Free Workplace Act  
Administrative Requirements

Our procedures were limited to those set forth in the Office of Management and Budget's "Compliance Supplement for Single Agencies of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Florida Parishes Juvenile Justice District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Florida Parishes Juvenile Justice District had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Louisiana Legislative Auditor and the Census Bureau. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Florida Parishes Juvenile Justice District is a matter of public record.

Respectfully submitted,

*Durnin & James*  
DURNIN & JAMES, INC.

#### SUPPLEMENTARY INFORMATION

## FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

### Expendable Applications

- Cash
- Bureau, Municipal and County - Governmental Funds
- Expenditures For Grants and Services and Appropriate Payable
- Grant and Similar Programs

### General Requirements

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-Free Workplace Act
- Administrative Requirements

### Specific Requirements

- Types of Services Allowed or Disallowed
- Reporting
- Claims for Advances and Reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1988, Florida Parishes Juvenile Justice District had no major programs and expended 91% of its total Federal financial assistance under the following major Federal financial assistance program:

#### U.S. Department of Agriculture - National School Lunch Program (16.555)

We performed tests of controls, as required by OMB Circular A-330, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the District's major Federal financial assistance programs, which are identified in the accompanying schedule of Federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute 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 noncompliance with laws and regulations that would be material to a Federal financial assistance program 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 operations that we consider to be material weaknesses as defined above.

# Durbin & James

REGISTERED PUBLIC ACCOUNTANTS

John W. Durbin, CPA  
Thomas E. James, CPA

Member  
American Institute of  
Certified Public Accountants

100 Professional  
Building

Member  
Florida Institute of Certified  
Public Accountants

September 4, 1994

## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Mr. Robert S. Tyler, 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, 1994, and have issued our report thereon dated September 8, 1994.

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 Office of Management and Budget (OMB) Circulars A-133, "Audits of State and Local Governments". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of the Florida Parishes Juvenile Justice District, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Florida Parishes Juvenile Justice District and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 8, 1994.

The management of 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 the 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, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations, because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, perfection 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.



INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

# Durnin & James

MEMBER FIRM ATTORNEYS

John M. Broussard, CPA  
Robert E. Lantz, CPA

Member  
Federation of Accountants  
United Public Accountants

10 Professional  
Corporation

Member  
Faculty of Louisiana  
United Public Accountants

September 8, 1998

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

Mr. Robert E. Tyler, 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, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 8, 1998.

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 misstatements.

Compliance with laws, regulations, contracts, and grants applicable to the Florida Parishes Juvenile Justice District is the responsibility of the Florida Parishes Juvenile Justice District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Florida Parishes Juvenile Justice District's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective 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 use of management, the Louisiana legislative auditor and the Census Bureau. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board of Commissioners of the Florida Parishes Juvenile Justice District, Bossier, Louisiana is a matter of public record.

Respectfully submitted,

  
DURNIN & JAMES, CPAs

FLORIDA FARMERS BUREAU SERVICE DISTRICT  
 Hammond, Louisiana

SCHEDULE 2  
 (CONTINUED)

SUPPLEMENTAL INFORMATION SCHEDULE

For the Year Ended June 30, 1966

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

	1966		VARIANCE FAVORABLE (UNFAVORABLE)	1965 ACTUAL
	BUDGET	ACTUAL		
Professional services:				
accounting and auditing	\$ 3,000	\$ 7,276	\$ 4,276	\$ 7,287
Medical	8,000	8,713	713	20,381
Consulting	12,350	12,536	186	36,800
Legal	3,000	3,808	808	6,603
Other	8,000	7,199	(801)	6,508
	<u>\$ 38,450</u>	<u>\$ 47,532</u>	<u>\$ 9,086</u>	<u>\$ 86,589</u>
Capital outlay	\$ 3,350	\$ 3,173	\$ 177	\$ 3,873
Total expenditures	<u>\$41,800</u>	<u>\$50,705</u>	<u>\$ 8,891</u>	<u>\$ 90,462</u>

See auditor's report.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO BUREAU OF  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

Our consideration of the internal control structure would not necessarily disclose all matters on 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.

**Prior Year Audit Findings**

In our prior audit for the year ended June 30, 1996, we reported certain other findings relating to the system of internal accounting control. We commended the District's efforts during the past year which have resolved those prior findings except for the matter addressed previously in this report.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Florida Parishes Juvenile Justice District in a separate letter dated September 8, 1996.

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

Respectfully submitted,

  
EDWIN L. JAMES, CPA

FLORIDA PAROLED JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

SCHEDULE 1

SUPPLEMENTAL INFORMATION SCHEDULE  
As of and for the Year Ended June 30, 1966

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

This schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1974 Session of the Louisiana Legislature. Louisiana Revised Statute 18:1081.1(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 S. Tyler, Jr.	President	\$ -	\$ -
Wingil Allen	Secretary	-	-
Percy S. Brignac, Jr.	Treasurer	-	-
Mr. Willie S. Adams	Commissioner	-	-
Kathryn Hill	Commissioner	-	-
Richard Sylvan	Commissioner	-	-
Terry H. Wood	Commissioner	-	-
Total		\$ -	\$ -

See Auditor's report.

PLANTER PARISH SCHOOL DISTRICT  
 MONROE, Louisiana

SCHEDULE 3

DEVELOPMENTAL IMPROVEMENT SCHEDULE

For the Year Ended June 30, 1988

SCHEDULE OF REVENUES BY CLASSIFICATION - BUDGET (ORIG. BASIS) AND ACTUAL  
 (DOLLAR, 1000)

	1986		UNAPPORTIONED PSYCHABLE (CARRYFORWARD)	1985 ACTUAL
	BUDGET	ACTUAL		
Salaries and related benefits:				
Salaries	\$475,000	\$528,737	\$142,737	\$498,500
Benefits	211,000	22,873	28,127	88,288
	\$686,000	\$551,610	\$170,864	\$586,788
Travel and training	4,500	4,500	4,400	4,500
Operating services:				
Printing	\$ 500	\$ 50	\$ 400	\$ -
Insurance	82,000	48,812	1,802	75,983
Bank charges	-	54	1	33
Maintenance - auto	-	-	-	88
Maintenance - building	18,000	7,350	18,807	14,289
Maintenance - other	-	18,880	18,880	2,477
Rental - other	500	1,876	1,781	7,273
Gas and subscriptions	500	549	1	781
Postage	2,000	2,388	1,200	2,811
Telephone	4,000	5,479	738	5,485
Utilities	28,000	32,738	2,788	38,188
Accounting and auditing	-	-	-	-
Criminal records check	-	-	-	-
Rental trash collection	1,500	500	8,188	2,088
Emergency funds - maintenance	-	-	-	1,087
PEST CONTROL	875	388	188	748
Legal subcontracted	8,000	8,885	1,585	387
Missile alarm	4,853	5,848	488	-
Red Cross	-	1,079	1,078	-
Recreation	-	5,713	1,713	-
Other operating services	-	3,228	3,228	-
	\$121,327	\$133,852	\$12,125	\$133,852
Operating supplies:				
Office supplies	\$ 28,000	\$ 28,025	\$ 425	\$ 7,889
A.S.A. certification	4,200	4,273	1	2,338
Medical supplies	3,800	1,575	1,425	2,279
Food	28,000	37,378	1,378	33,873
Automotive supplies	6,800	4,948	1,000	3,838
Maintenance supplies	28,000	13,148	1,481	7,808
Juvenile personnel	4,200	4,818	518	4,448
Security supplies	2,800	3,723	723	1,837
Restroom supplies	2,800	138	2,488	2,827
Business	5,400	1,388	16	1,388
Kitchen supplies	4,000	3,123	878	2,328
Sanitation supplies	-	588	588	-
Other operating supplies	788	4,278	3,578	-
	\$182,388	\$182,852	\$12,125	\$182,388

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OTHER REPORTS REQUIRED BY GOVERNMENT AGENCIES, STATUTES  
AND THE CIRCULAR A-128



SCHEDULE OF COMPENSATION FISCAL YEAR 2008

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON THE RESULT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

# Durnin & James

INDEPENDENT FINANCIAL ACCOUNTANTS

John W. Durnin, CPA  
Robert E. James, CPA

Member  
American Institute of  
Certified Public Accountants

10 Professional  
Corporation

Member  
Institute of Louisiana  
Certified Public Accountants

September 8, 1994

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

Mr. Robert E. Tyler, Jr., Chairman  
and the Members of the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Hammond, Louisiana

We have audited the general purpose financial statements of the Florida Parishes Juvenile Justice District, Hammond, Louisiana, for the year ended June 30, 1994, and have issued our report thereon dated September 8, 1994.

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 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 executed 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 system, errors or irregularities may nevertheless occur and not be detected, also, the possibility of any evaluation of the structure in 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, 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 on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

SCHEDULE OF EXPENDITURES BY CLASSIFICATION -  
BUDGET (GRAND BASIS) AND ACTUAL.

GENERAL FUND