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**NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
COUSHATTA, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1988**

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

Release Date 0-21-28

**NORTHWEST LOUISIANA
UNIVERSITY CENTER AUTHORITY
TABLE OF CONTENTS
JUNE 30, 2020**

	EXHIBIT	SCHEDULE	PAGE
General Purpose Financial Statements	-	-	1
Independent Auditor's Report	-	-	2
Combined Statements - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	A	-	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types - General Fund	B	-	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - All Governmental Fund Types - General Fund	C	-	6
Notes to the Financial Statements	-	-	3
Supplementary Information			
Schedule of Expenditures - All Governmental Fund Types- General Fund	-	1	18
Schedule of Commissioners' Attendance and Compensation	-	2	20
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-	-	21
Summary Schedule of Prior Audit Findings	-	3	22
Corrective Action Plan for Current Year Audit Findings	-	4	23

GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES

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INDEPENDENT AUDITORS' REPORT

Mr. Tom Lewis, President
and Board of Commissioners
Northwest Louisiana Juvenile Detention Center Authority
Rt. 1, Box 6000
Cochitah, Louisiana 70548

We have audited the accompanying general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Cochitah, Louisiana as of and for the year ended June 30, 1998 as listed in the table of contents. These financial statements are the responsibility of the management of the Northwest Louisiana Juvenile Detention Center Authority. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *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. 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 aspects, the financial position of the Northwest Louisiana Juvenile Detention Center Authority, Cochitah, Louisiana as of June 30, 1998 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 13, 1998 on our consideration of the Northwest Louisiana Juvenile Detention Center Authority's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

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

The financial information for the year ended June 30, 1997, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated August 15, 1997, on the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority.

Hines, Jackson & Hines
Northwest, Louisiana
September 13, 1998

COMBINED STATEMENTS - OVERVIEW

**NORTHEAST LOUISIANA
 REGIONAL DETENTION CENTER AUTHORITY
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2012**

EXHIBIT A

	Governmental		Totals	
	Fund Types	Account Groups	(Monetary Only)	
	General Fund	Special Account	2012	2011
ASSETS				
Cash and cash equivalents	\$ 493,348	\$ 0	\$ 493,348	\$ 328,200
Investments	208,000	0	208,000	208,000
Due from other governments	549,111	0	549,111	212,187
Interest receivable	3,321	0	3,321	2,958
Prepaid insurance	58,255	0	58,255	40,968
Notes deposits	755	0	755	755
Property and equipment	<u>0</u>	<u>4,211,592</u>	<u>4,211,592</u>	<u>2,929,528</u>
Total Assets	<u>\$ 1,281,990</u>	<u>\$ 4,211,592</u>	<u>\$ 5,493,582</u>	<u>\$ 3,928,429</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 487,243	\$ 0	\$ 487,243	\$ 36,889
Accrued salaries	12,243	0	12,243	1,281
Payroll taxes payable	6,891	0	6,891	8,948
Employee benefits payable	<u>6,583</u>	<u>0</u>	<u>6,583</u>	<u>31,142</u>
Total Liabilities	412,960	0	412,960	48,260
Fund Equity				
Fund balance				
Reserved for food service program	3,717	0	3,717	2,836
Unexpended/unassigned	858,994	0	858,994	921,471
Investment in general fund assets	<u>0</u>	<u>4,211,592</u>	<u>4,211,595</u>	<u>2,736,320</u>
Total Fund Equity	<u>862,711</u>	<u>4,211,592</u>	<u>5,074,306</u>	<u>3,660,287</u>
Total Liabilities and Fund equity	<u>\$ 1,275,671</u>	<u>\$ 4,211,592</u>	<u>\$ 5,487,263</u>	<u>\$ 3,908,517</u>

The accompanying notes are an integral part of this statement.

NORTHWEST LOUISIANA
 REGIONAL DEVELOPMENT AUTHORITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - ALL ENVIRONMENTAL FUND TYPE - GENERAL FUND
 FOR THE YEARS ENDED JUNE 30, 2010 AND 2011

	General Fund	Total (Miscellaneous Fund)	
		2010	2011
REVENUES			
Fund Code	\$ 194,809	\$ 194,809	\$ 194,503
Debitors fees	876,562	876,562	854,688
Grants and receipts from other governments	1,628,761	1,628,761	125,516
Interest	31,376	31,376	32,882
Miscellaneous	4262	4262	14,789
Total Revenues	2,736,030	2,736,030	1,218,408
EXPENDITURES			
Administration	1,809,963	1,809,563	278,088
Child care	411,491	411,491	524,491
Enroll	144,876	144,876	132,128
Maintenance	134,771	134,771	78,678
Medical	39,515	39,515	77,086
General	185,214	185,214	183,083
Total Expenditures	2,809,830	2,809,581	925,436
Excess of Revenues Over (Under) Expenditures	(73,244)	(73,244)	292,972
Fund Balance, Beginning of year	932,967	932,967	649,094
Fund Balance, End of year	\$ 859,723	\$ 859,723	\$ 942,066

The accompanying notes are an integral part of this statement.

**NORTHWEST SARAWAK
JUVENILE DETENTION CENTER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET CLASS BASIS AND ACTUAL
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Fav./Disfav.</u>
REVENUES			
Court costs	\$ 280,000	\$ 194,668	\$ (85,332)
Donation fees	881,000	876,362	(4,638)
Grants and receipts from other governments	1,500,000	1,628,750	(128,750)
Interest	31,000	33,178	(2,178)
Miscellaneous	3,000	3,000	-
Total Revenues	<u>3,715,000</u>	<u>3,736,358</u>	<u>(21,352)</u>
EXPENDITURES			
Administrative	1,350,000	1,568,563	(218,563)
Child care	400,000	411,492	(11,492)
Children	140,000	144,076	(4,076)
Maintenance	100,000	114,370	(14,370)
Medical	21,000	28,515	(7,515)
Operational	100,000	138,524	(38,524)
Total Expenditures	<u>3,715,000</u>	<u>3,835,540</u>	<u>(120,540)</u>
Source of Excess (Over/Under) Expenditures	<u>\$ -</u>	(71,788)	<u>\$ (71,788)</u>
Fund Balance, Beginning of year		901,063	
Fund Balance, End of year		<u>\$ 829,275</u>	

The accompanying notes are an integral part of this statement.

**NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northwest Louisiana Juvenile Detention Center Authority was created by Act 830 of the 1996 Legislature, which created Plan 81-4, of Chapter 7 of Title 15 of the Louisiana Revised Statutes of 1950 to be comprised of R.S. 15:1097 through 1097.5 to establish and provide for the purposes and functions of a juvenile detention center authority for the parishes of Iberville, Claiborne, DeFols, Natchitoches, Red River, Sabine, and Webster. Authority funding is provided by routing legislation which grants the power to levy taxes, issue debt and issue bonds, and by R.S. 15:1097.6 which provides for the imposition of court costs in certain juvenile and criminal proceedings in all courts within the area of its jurisdiction. Act 147 of the 1991 Legislature amended and renumbered R.S. 23:1897 through 1897.2 and created Subpart G of Part XI of Chapter 7 of Title 15 of the Louisiana Revised Statutes of 1950, comprised of R.S. 15:1099.1 through 1099.7 which authorized any parish governing authority having a youth center and any juvenile detention authority in court into a lease or lease-purchase contract for construction, operation, and maintenance of a youth center within the parish and authorized other parishes to enter into participation agreements with a parish having a youth center to sublease space and house juveniles at the center.

Act 147 amended the territorial jurisdiction of the Northwest Louisiana Juvenile Detention Center Authority to include the parishes of Claiborne, Iberville, Natchitoches, Red River, Sabine, and Webster. However, Act 147 allowed Claiborne Parish to withdraw from membership and participation in the Authority during the period beginning September 1, 1991 and ending December 31, 1991. This parish elected to withdraw from participation in the Authority. As from 30, 1993, the parishes of DeFols, Natchitoches, Red River, Sabine and Webster were included in the territorial jurisdiction of the Northwest Louisiana Juvenile Detention Center Authority.

The purpose of the Authority is to create and offer opportunities to preadolescent and postadolescent children who enter the juvenile justice system to become productive, law-abiding citizens of the community. Parishes and state by the establishment of rehabilitative programs within a structured environment and to provide physical facilities and related services for children throughout the parishes belonging to the Authority including the housing, care, supervision, maintenance, and education of juveniles under the age of seventeen years, and for juveniles seventeen years of age and over who were under seventeen years of age when they committed an alleged offense.

The accounting and reporting policies of the Northwest Louisiana Juvenile Detention Center Authority 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 principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to the industry audit guide, *Audit of State and Local Governments*.

A. Financial Reporting Entity

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

1. Three commissioners shall be appointed by the judges exercising juvenile jurisdiction within the participating parish areas.
2. Four commissioners shall be appointed by the sheriffs of the participating parishes and the chiefs of police of municipalities within the participating parish areas.
3. One commissioner shall be appointed by the governing authority of each of the participating parishes.

**NORTHWEST LOUISIANA
JUVENILE DELINQUENCY CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS AND CONSOLIDATED
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

- a. One commissioner shall be appointed by the district attorneys with jurisdiction in the participating parishes.
- b. Three commissioners shall be appointed by the assistant secretary of the office of juvenile services of the Department of Public Safety and Corrections.

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

The financial reporting entity consists of: (1) the primary government (Juvenile Delinquency Center), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

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

B. Fund Accounting

The accounts of the Authority are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them by

NORTHWEST LOUISIANA
RIVER & PORTION CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Accounting (Continued)

the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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. The funds are grouped in this report into generic fund types and broad fund categories as follows:

Governmental Fund

These are the funds through which most governmental functions are typically financed.

General Fund - Is the general operating fund of the Authority. It is used to account for all financial resources.

Account Group

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

C. General Fund Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their typical fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present income (revenues and other financing sources) and expenses (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fund assets. All fixed assets are valued at historical cost.

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

B. Basis of Accounting

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

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

**NORTHWEST LOUISIANA
REVENUE DISTRIBUTION CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS ACCRUEDE
JUNE 30, 2008**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting (Continued)

Expenditures are considered acceptable to accrual as incurred when service is performed. Certain costs are considered "reasonable" when collected by the participating agency and are recognized as revenue at that time. Interest is not acceptable to accrual because generally it is not reasonable until received in cash.

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

C. Budgets and budgetary accounting

Formal budgetary accounting is employed as a management-control. Annual operating budgets are adopted each fiscal year and amended as required. The Authority's procedures with respect to its budget are designed to meet the requirements of the Louisiana Local Government Budget Act (LSA - R.S. 1304-1314). All budget appropriations lapse at year end.

The following procedures are used by the Authority in establishing the budgetary data reflected in these financial statements:

1. Prior to May 31, the director submits to the board of commissioners a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for inspection. A public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. Prior to June 30, the budget is legally enacted through a vote of the board of commissioners.
5. The director is authorized to transfer budgeted amounts between departments within the general fund. However, any revisions that alter the total expenditures of the general fund must be approved by the board of commissioners.
6. All budgetary appropriations lapse at the end of the fiscal year.
7. Budgets for the general fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

D. Compensated Absence

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

SOUTHWEST LOUISIANA
REVENUE ADMINISTRATION CENTER AUTHORITY
NOTICE TO THE PUBLIC AND GOVERNMENT AGENCIES
JULY 26, 2006

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Compensated Absences (Continued)

Full-Time Employment	Days Earned
	Per Year
Less than three years	12
After three years	15
After six years	18
After fifteen years	21

Due to the small number of Authority employees who are entitled to compensation for future absences, it would be impractical to estimate the compensation. Therefore, no liability has been recorded in the accompanying financial statements. The Vacation time is accumulative and may be accrued up to 180 hours (20 days). Authority's policy is to recognize the costs of compensated absences when actually paid to employees.

G. Cash and cash equivalents

Consistent with GASB Statement 5, "Reporting Cash Flows of Proprietary and Nonresponsible Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the Southwest Louisiana Juvenile Detention Center Authority defines cash and cash equivalents as follows:

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

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 1998, are recorded as prepaid items.

I. Fund equity

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

J. Total Columns on Combined Statements - Overview

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

**NORTHERN LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1998**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Comparative data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Juvenile Detention Center's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts from prior year financial statements have been reclassified to conform with current year classifications.

L. Estimates

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

M. Encumbrances

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

NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS

Louisiana Revised Statutes authorize the Authority to invest in United States bonds, treasury notes or certificates, or to deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks or general order Louisiana banks and national banks having their principal offices in Louisiana. Deposits 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.

As June 30, 1998, the Authority had cash and cash equivalents totaling \$470,240 and investments totaling \$200,800, as follows:

Demand deposits	\$ 164,700
Time deposits with original maturities 90 days or less	312,140
Time deposits with original maturities exceeding 90 days	_____200,800
Totals	\$ _____677,640

Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging financial agent bank in a holding or collateral trust, that is mutually acceptable to both parties. As June 30, 1998, the Authority had \$200,811 in bank deposits. These deposits were secured from-risk by \$200,000 of Federal deposit insurance and \$109,050 market value of pledged securities held by the collateral banks in the name of the fiscal agent (KASB category 3).

**NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1996**

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

Even though the pledged securities are considered collateralized under the provisions of LA-RS 3:1015, Louisiana Revised Statutes require the pledging bank to advertise and sell the pledged securities within ten (10) days of being notified by the District Attorney that the pledging bank has failed to pay deposited funds upon demand.

NOTE 3 DEBT FROM OTHER GOVERNMENTS

At June 30, 1996, the Authority had amounts due from other governments of \$245,111 as follows:

Construction	\$	283,683
Court costs		18,000
Excavation fees		196,254
National School Lunch Program		3,500
Other		422
Total	\$	583,859

NOTE 4 CHANGES IN GENERAL, FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Buildings</u>	<u>Land and Improvements</u>	<u>Office Furniture & Equipment</u>	<u> Vehicles</u>
Balance June 30, 1991	\$ 2,694,822	\$ 24,181	\$ 196,568	\$ 45,543
Additions	1,358,358	62,000	93,420	21,462
Deletions	_____0	_____0	_____0	_____0
Balance June 30, 1996	<u>\$ 4,053,180</u>	<u>\$ 86,181</u>	<u>\$ 291,788</u>	<u>\$ 66,975</u>

NOTE 5 RETIREMENT COMMITMENTS

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

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

Louisiana State Employees' Retirement System

Substantially all employees of the Northwest Louisiana Juvenile Detention Center Authority are members of the Louisiana State Employees' Retirement System (LASERS), an agency of the State of Louisiana established under the provisions of Title 42, Chapter 19, of the Louisiana Revised Statutes of 1982. LASERS is a single employer public

**NORTHWEST LOUISIANA
JUVENILE DELINQUENCY CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS COMPILED
JUNE 30, 1998**

NOTE 4 RETIREMENT COMMITMENTS (CONTINUED)

employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the State of Louisiana and its various departments and agencies and their beneficiaries. LAJAMS is administered and controlled by an eleven member Board of Trustees, and is funded through member and employer contributions and investment earnings.

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

Thirty (30) years or more service at any age

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

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

The basic annual retirement benefit for most members is equal to 2.5% of the average compensation for their thirty-six (36) highest consecutive earnings months multiplied by the number of years of creditable service plus 2,000. Participants who become members of LAJAMS on or after July 1, 1986 are not eligible for the 2,000 addition to the annual retirement benefit formula.

Average compensation is defined as the member's average annual covered compensation for the period of 36 consecutive months of employment during which the member's total annual compensation was greatest. The maximum annual retirement benefit cannot be more than the lesser of 100% of average compensation, or the individuals joining the system after January 3, 1990, the specific dollar amount of actuarially determined maximum limits, which vary depending upon the member's age at retirement.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana State Employees' Retirement System, Post Office Box 44211, Baton Rouge, Louisiana, 70804, or by calling 1-800-246-1000.

Plan members are required by state statute to contribute 7.00 percent of their annual covered salary and the Northwest Louisiana Juvenile Detention Center is required to contribute at an actuarially determined rate. The current rate is 0.00 percent of annual covered payroll. The contribution requirements of plan members and the Northwest Louisiana Juvenile Detention Center are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:163, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior year. The Northwest Louisiana Juvenile Detention Center's contributions to the System for the year ending June 30, 1998 was \$26,751, equal to the required contribution for the year.

Teacher Retirement System of Louisiana

The employees of the Northwest Louisiana Juvenile Detention Center Authority is a member of the Teacher Retirement System of Louisiana (the "System"). The System is the administrator of a cost sharing multiple - employer plan established and provided for within Title 11, Chapter 2, of the Louisiana Revised Statutes. The System provides pension benefits to employees who meet the legal definition of a "teacher".

**NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 5 RETIREMENT COMMITMENTS (CONTINUED)

Northwest Louisiana Juvenile Detention Center Authority participates in the TRS - Regular Plan which requires mandatory enrollment for all employees that meet the legal definition of a "teacher" in accordance with Louisiana Revised Statutes 11:281 (15A).

The Teachers' Retirement System of Louisiana provides retirement, disability and survivor benefits. Service retirement vests after 18 years of credited service, disability after 3 years, provided the member is in active service at the time of filing an application for disability retirement. The formula for annual maximum retirement benefits is two (2) or two and one-half (2 1/2) percent of final average salary for each year of credited service. Final average salary is based upon the member's highest successive thirty-six months of salary. Benefits are paid monthly for life. If a member dies prior to establishing eligibility for service benefits or leaves covered employment prior to vesting, accumulated member contributions are refunded.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana, 70804-9123, or by calling 1584 935-6446.

Plan members are required by state statute to contribute 8.00 percent of their annual covered salary and the Northwest Louisiana Juvenile Detention Center is required to contribute at an actuarially determined rate. The current rate is 16.48 percent of annual covered payroll. The contribution requirements of plan members and the Northwest Louisiana Juvenile Detention Center are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:193, the employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior year. The Northwest Louisiana Juvenile Detention Center's contribution to the System for the year ending June 30, 1998 was \$10,176, equal to the required contribution for the year.

NOTE 6 FUND EQUITY

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

Reserve for food service program

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

NOTE 7 LITIGATION

The Northwest Louisiana Juvenile Detention Center Authority was not involved in any litigation at June 30, 1998.

NOTE 8 OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES

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

**NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 9 LONG-TERM DEBT

The Authority had no outstanding long-term debt at June 30, 1998.

NOTE 10 RISK MANAGEMENT

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

NOTE 11 CLAIMS AND JUDGMENTS

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

NOTE 12 GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS

On July 29, 1991, the Northwest Louisiana Juvenile Detention Center Authority entered a cooperative endeavor agreement with the State of Louisiana Department of Public Safety and Corrections to provide detention services. The Authority will provide three (3) beds for juveniles who have been adjudicated/delinquent and disposed in the custody of the Department pending transfer to a Louisiana Training Institute for a fee set to exceed \$175,000 payable in monthly installments of \$12,577. The agreement prohibits recovery of the cost of services purchased under this agreement under any other contract or agreement.

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

On November 21, 1998, the Northwest Louisiana Juvenile Detention Center Authority entered into a cooperative endeavor agreement with the State of Louisiana, Division of Administration for capital improvements and expansion of the facility. During the year, work began on capital improvements and expansion of the facility.

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

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

NORTHWEST LOUISIANA
INVESTMENT CENTER AUTHORITY
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 12 GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS (CONTINUED)

In December 1996, the Northwest Louisiana Juvenile Detention Center Authority was awarded a grant of \$2,143 from the Shreveport Regional Arts Council. The final 80 percent (\$2,114) of that grant was received by the Authority during the year ended June 30, 1998. In December 1997, the Authority received another grant from the Shreveport Regional Arts Council in the amount of \$4,436. The first two payments of 40 percent (\$2,802) of the grant, was due during the year ended June 30, 1998.

In July 1997, the Northwest Louisiana Juvenile Detention Center Authority entered into a cooperative purchase agreement with the Coordinating and Development Corporation to provide welding equipment and supplies.

In September 1997, the Northwest Louisiana Juvenile Detention Center Authority entered into a cooperative purchase agreement with the Red River Partners @ Work program to teach welding and related skills. The grant is for the reimbursement of salaries, benefits and supplies.

Grants and receipts from other governmental units consisted of the following:

Louisiana Department of Public Safety and Corrections-Contract #405-503-7	\$ 352,372
Louisiana Division of Administration - 1996 Cooperative purchase agreement	1,549,440
Louisiana Department of Education - School Lunch Programs	48,761
Shreveport Regional Arts Council	4,219
Coordinating and Development Corporation	28,530
Red River Partners @ Work	<u>13,888</u>
Total	\$ 1,997,170

**NORTHERN LOUISIANA
ATYCHOLOMENTION CENTER AUTHORITY
SCHEDULE OF EXPENDITURES - ALL DEPARTMENTAL
FUNDS TYPE 1, CAPITAL FUND
JUNE 30, 1998**

SCHEDULE

Administrative		
Advertising	2	476
Automobile expense		4,008
Capital outlay		1,758,814
Contract labor		4,111
Dues and subscriptions		9,810
Health and life insurance		312
Office supplies		13,664
Payroll taxes		4,814
Food		758
Repairs and maintenance		1,860
Entertainment		22,695
Salaries		180,625
Telephone		6,771
Training		5,311
Travel		8,468
Workers compensation insurance		7,152
		<hr/>
Total Administrative		1,969,562
Child Care		
Clothing		4,810
Health and life insurance		8,670
Miscellaneous		455
Payroll taxes		8,258
Personal hygiene		4,488
Recreation		34,800
Salaries		345,332
Supplies		341
Uniforms		2,768
		<hr/>
Total Child Care		411,492
Kitchen		
Contract services		325
Food		20,860
Health and life insurance		1,260
Payroll taxes		3,539
Repairs and maintenance		1,821
Recreation		4,250
Salaries		77,215
Supplies		4,250
Uniforms		1,821
		<hr/>
Total Kitchen	8	144,816

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

**SOUTHWEST LIBRARY
 A PUBLIC INFORMATION CENTER AUTHORITY
 SCHEDULE OF EXPENDITURES - ALL GOVERNMENTAL
 FUND TYPES - GENERAL FUND-COMBINED
 JUNE 30, 2008**

SCHEDULE 1

Maintenance		
Capital outlay	\$	4,259
Contract services		3,460
Payroll taxes		1,176
Rent		676
Repairs and maintenance		3,732
Salaries		4,009
Utilities		41,538
Supplies		<u>54,862</u>
Total Maintenance		(54,571)
Medical		
Contractual services - doctor		6,866
Contractual services - nurse		3,284
Contractual services - social worker		17,730
Contractual services - dentist		3,843
Contractual services - other		4,529
Medications		7,079
Supplies		<u>984</u>
Total Medical		50,335
General		
Accounting		6,800
Building and general maintenance		15,495
Insurance - liability and other		44,716
Legal		640
Miscellaneous		374
Pest control		640
Rent		214
Supplies		36,160
Utilities		342
Wages		<u>20,808</u>
Total General		138,524
Total Expenditures	\$	<u>2,629,320</u>

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

19

NORTHWEST LOUISIANA
RYAN RECREATION CENTER AUTHORITY
SCHEDULE OF DISBURSEMENTS - FINANCIAL AND OTHER MATTERS
FOR THE YEAR ENDED (USD) 06/30/2020

SCHEDULE 2

	Meetings Attended	Composities	
Charles Adams	1	1	0
David Adams	2		0
John C. Campbell	1		0
Scott Hill	2		0
Charles Walker	2		0
Levi Jones, President	2		0
Bernie Lund	4		0
Sammy Nix	2		0
John S. Pickett, Jr.	2		0
Charles Rhodes	2		0
Joshua Ryan	4		0
Dale Whitton	2		0
Levi Stone	4		0
Laura Mitchell	2	1	0

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

HINES, JACKSON & HINES

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MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Lon Jones, President
and Board of Commissioners

Northwest Louisiana Juvenile Detention Center Authority
Box 1, Box 6080
Coushatta, Louisiana 70019

We have audited the general purpose financial statements of the Northwest Louisiana Juvenile Detention Center Authority, Coushatta, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 11, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Northwest Louisiana Juvenile Detention Center Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Northwest Louisiana Juvenile Detention Center Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

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

Hines, Jackson & Hines
New Orleans, Louisiana
September 11, 1998

NORTHERN LOUISIANA
REVENUE INTERESTS CONTROL AUTHORITY
STATEMENT OF FINANCIAL POSITION, ASSETS, LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Fiscal Year Finding Initially		Corrective Action Taken		Planned Corrective Action/Partial Corrective Action Taken
Ref. No.	Account	Description of Finding	CYR. No. Partially		Corrective Action Taken

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**NORTHWEST LOUISIANA
JUVENILE DETENTION CENTER AUTHORITY
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999**

SCHEDULE 4

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Percent of Compliance</u>	<u>Anticipated Completion Date</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.