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FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

REPORT ON AUDIT OF  
GENERAL FINANCIAL STATEMENTS

For and For the Year Ended June 30, 1968

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

Release Date OCT 2 1 1968

FLORIDA PAROLED JUVENILE JUSTICE DISTRICT  
 HARROLD, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

As Of And For The Year Ended June 30, 1988

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# Durnin & James

MEMBER FIDELITY & BOND ASSOCIATION

John W. Smith, CPA  
Ernest E. Jones, CPA  
CPA Professional Corporation

Charles D. Mathew, CPA  
Ryder E. Shandy, CPA

Walter  
American Institute of  
Certified Public Accountants

Walter  
College of Accountancy  
Certified Public Accountants

August 20, 1988

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the Florida Parishes Juvenile Justice District, Bossier, Louisiana, as of June 30, 1988, and for the year then ended, as listed on the table of contents. These general purpose financial statements are the responsibility of the Florida Parishes Juvenile Justice District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards, Government auditing standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Standards 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 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, P.C.

GENERAL PURPOSE FINANCIAL STATEMENTS  
CONDENSED STATEMENTS - OVERVIEW



FLORIDA PUBLIC SERVICE COMMISSION DISTRICT  
 Second, December

ROBERT B. COCHRAN

CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT TYPES (CONTINUED)

June 30, 1988

SUBSIDIARY AND FUND IDENTITY	COMMODITIES FUND			GENERAL FUND			GENERAL FUND			SOCIAL SECURITY FUND			
	AMOUNT	PERCENT	PERCENT	AMOUNT	PERCENT	PERCENT	AMOUNT	PERCENT	PERCENT	AMOUNT	PERCENT	PERCENT	
<b>LIABILITIES AND FUND EQUITY</b>													
LIABILITIES													
Accounts Payable	\$ 25,447	-	-	\$ 266,242	-	-	\$ -	-	-	\$ 266,242	-	-	\$ 266,242
Accounts Receivable	41,144	-	-	-	-	-	-	-	-	46,737	-	-	46,737
Accounts Payable	-	-	-	-	-	-	-	-	-	25,474	-	-	25,474
Accounts Payable	-	-	-	-	-	-	-	-	-	4,186,482	-	-	4,186,482
<b>Total Liabilities</b>	<b>\$ 66,591</b>	<b>-</b>	<b>-</b>	<b>\$ 272,484</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 2,484,945</b>	<b>-</b>	<b>-</b>	<b>\$ 2,484,945</b>
<b>Fund Equity</b>													
Commodities In Demand	-	-	-	-	-	-	\$ 1,466,478	-	-	\$ 1,466,478	-	-	\$ 1,466,478
Fund Assets													
Inventory Of Gas	44,410	-	-	-	-	-	-	-	-	-	-	-	-
Inventory - Unallocated	42,442	-	-	4,602,111	-	-	4,602,111	-	-	4,602,111	-	-	4,602,111
Inventory for Capital Expenditure	42,442	-	-	4,602,111	-	-	4,602,111	-	-	4,602,111	-	-	4,602,111
<b>Total Fund Equity</b>	<b>\$ 129,294</b>	<b>-</b>	<b>-</b>	<b>\$ 9,204,692</b>	<b>-</b>	<b>-</b>	<b>\$ 9,204,692</b>	<b>-</b>	<b>-</b>	<b>\$ 9,204,692</b>	<b>-</b>	<b>-</b>	<b>\$ 9,204,692</b>
<b>TOTAL COMMITTEE AND FUND EQUITY</b>	<b>\$ 195,885</b>	<b>-</b>	<b>-</b>	<b>\$ 9,477,176</b>	<b>-</b>	<b>-</b>	<b>\$ 9,477,176</b>	<b>-</b>	<b>-</b>	<b>\$ 9,477,176</b>	<b>-</b>	<b>-</b>	<b>\$ 9,477,176</b>

The accompanying notes are an integral part of this statement.

FLORIDA MARINE SERVICE DISTRICT DISTRICT  
 Panama, Louisiana

EXHIBIT B

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

For the Year Ended June 30, 1999

REVENUES	ADMINISTRATIVE FUND TYPES			TOTALS	
	GENERAL	SPECIAL SERVICES	PORT	CAPITAL EXPENDITURES	INTERGOVERNAL GRANT RECEIPTS
Contract costs	\$ 363,151	\$ -	\$ -	\$ -	\$ 363,151
Fees for services	27,883	-	-	-	27,883
Intergovernmental	396,561	84,349	-	-	480,910
All revenues total	787,595	84,349	-	-	871,944
Excesses and deficits	21,155	83,428	-	116,202	320,885
Total revenues	\$ 808,750	\$ 167,777	\$ -	\$ 116,202	\$ 1,092,729
EXPENDITURES					
Public Safety:					
Salaries and related benefits	\$ 657,652	\$ -	\$ -	\$ -	\$ 657,652
Taxes and utilities	19,423	-	-	-	19,423
Operating services	245,724	-	-	-	245,724
Operating supplies	125,859	-	-	-	125,859
Professional services	88,218	-	-	-	88,218
Other:					
Capital outlay	-	73,468	-	-	73,468
Debt Service:					
Principal payments	-	-	159,499	-	159,499
Interest and fiscal charges	-	-	263,859	-	263,859
Total Expenditures	\$ 1,126,843	\$ 73,468	\$ 159,499	\$ 583,361	\$ 1,943,171

(continued)

FLORIDA PALMERS JOINTLY OWNED COMPANY  
 Mutual, Societies

STATEMENT OF POSITIONS

GENERAL INFORMATION

STATEMENT OF POSITIONS, BALANCE SHEET AND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1999

For the Year Ended June 30, 1999

	GENERAL INFORMATION			STATEMENT OF POSITIONS		
	ASSETS	LIABILITIES	EQUITY	ASSETS	LIABILITIES	EQUITY
STATEMENT OF POSITIONS OF MEMBERS						
Year (month) terminated	\$ 641,430	\$ 481,017	\$ 160,413	\$ 641,430	\$ 481,017	\$ 160,413
OTHER INFORMATION PROVIDED (month):						
State of Florida						
Operating transactions in	1,043,874	-	1,043,874	1,043,874	1,043,874	1,043,874
Operating transactions out	(228,823)	(2,428,282)	(2,199,459)	(2,199,459)	(2,199,459)	(2,199,459)
Total other (operating) sources (uses)	(53,128)	(2,431,282)	(2,378,154)	(2,378,154)	(2,378,154)	(2,378,154)
STATEMENT OF POSITIONS AND OTHER						
MEMBERS (PER OWNERS) INVESTMENTS AND						
OTHER SOURCES	171,422	981,843	1,153,265	1,153,265	981,843	1,153,265
NET BALANCE - BEGINNING OF YEAR	(122,828)	1,488,208	1,365,380	1,365,380	1,488,208	1,365,380
NET BALANCE - END OF YEAR	\$ 48,574	\$ 2,460,051	\$ 2,508,625	\$ 2,508,625	\$ 2,460,051	\$ 2,508,625

The accompanying notes are an integral part of this statement.



FLORIDA PAROLE AND JUVENILE JUSTICE DISTRICT  
 Hammond, Louisiana

SHEET 2

COMBINED FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET 1984, BUDGET AND ACTUAL

For The Year Ended June 30, 1984

	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE (FAVORABLE)	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE (FAVORABLE)
<b>REVENUES</b>						
Ad valorem tax	\$ -	\$ -	\$ -	\$0,000,000	\$ 0,000,000	\$ -
Cost share	220,000	241,150	11,150	-	-	-
Fees for services	10,000	17,000	7,000	-	-	-
Intergovernmental	200,000	204,000	797	-	84,000	84,000
Interest and other	6,000	11,000	14,000	244,000	23,000	10,000
Total Revenues	\$ 436,000	\$ 493,200	\$ 57,200	\$2,244,000	\$ 2,237,000	\$ -
<b>EXPENDITURES</b>						
Public Safety:						
Salaries and related benefits	\$ 610,000	\$ 617,000	\$ 7,000	-	-	-
Travel and training	14,000	14,000	-	4,000	-	-
Printing services	400,000	440,500	10,500	-	-	-
Printing supplies	20,000	210,000	190,000	-	-	-
Professional services	104,000	10,000	94,000	-	-	-
Rent	-	-	-	-	70,000	70,000
Telephone	-	-	-	-	-	-
Capital outlay	10,000	10,000	-	-	-	-
Total Expenditures	\$1,158,000	\$1,611,500	\$ 453,500	\$ -	\$ 100,000	\$ 100,000
<b>NETS DIFFERENCE IN REVENUES OVER OTHER EXPENDITURES</b>	\$ 278,000	\$ 121,700	\$ 156,300	\$ 2,244,000	\$ 2,137,000	\$ 107,000
<b>OTHER FINANCIAL SOURCE (USE):</b>						
Gifts in kind	-	-	-	-	-	-
Operating transfers in	1,041,074	1,041,074	-	-	-	-
Operating transfers out	(110,000)	(110,000)	-	(1,410,000)	(1,410,000)	-
Total other financing	931,074	931,074	-	(1,410,000)	(1,410,000)	-
<b>NETS DIFFERENCE IN REVENUES AND OTHER SOURCES OVER OTHER EXPENDITURES AND OTHER USES</b>	147,000	110,700	36,300	734,000	627,000	107,000
<b>FUND BALANCE - beginning of year</b>	170,000	170,000	-	1,410,000	1,410,000	-
<b>FUND BALANCE - end of year</b>	\$ 317,000	\$ 280,700	\$ 136,300	\$ 1,410,000	\$ 1,037,000	\$ 373,000

The accompanying notes are an integral part of this statement.

FLORIDA DISTRICT JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

INDEX TO FINANCIAL STATEMENTS

JUNE 30, 1988

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FLORIDA PARISHES CREOLELLA JUSTICE DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS

As of and for the year ended June 30, 2008

**INTRODUCTION**

The Florida Parishes Creolella Justice District (hereinafter referred to as the "District") was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 18:1088, 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 Ethel; one commissioner is jointly appointed for a term of four years by the judges of the city courts of DeCade 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 or license or lease, manage, and administer or enter into contracts for the management, administration, and operation of a juvenile detention facility or facilities, shelter care facility or facilities, or such other juvenile justice facilities as are needed, necessary, expedient, or convenient to carry out the plans and purposes of the commission and for the orderly conduct of its business.

The District presently owns and operates the Florida Parishes Creolella Detention Center, a 24-hour secure detention facility housing juveniles. Management and operation of the Detention Center is performed by a superintendent and 33 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 PRESENTATION**

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

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

establishing governmental accounting and financial reporting principals. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:507 and to the industry audit guide, GAOIG of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

**1. FINANCIAL REPORTING ENTITY**

As the governing authority of the District, for reporting purposes, the Florida Parishes Juvenile Justice District is the financial reporting entity for the District. The financial reporting entity consists of (a) the primary government (Board), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationships with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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 GAB 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 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 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.

FLORIDA PAROLE AND JUVENILE JUSTICE DISTRICT  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS CONTINUED

**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 fund because they do not directly affect net expendable available financial resources.

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

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

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by 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, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are capitalized along with

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

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

Long-term liabilities expected to be financed from governmental funds are presented for in the Official Long-Term Debt Account Group.

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

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

**K. BASIS OF ACCOUNTING**

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

**Revenues**

Governmental fund revenues (fees and interest earned) are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Exceptions to this rule are state grants and court costs 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.

FLORIDA PARISHES JUDICIAL DISTRICT  
Bossier, Louisiana

MODEL TO FINANCIAL STATEMENTS CONTINUED.

**F. BUDGETS**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 181:181-18. 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 14, 1987. Upon acceptance by the Board, the proposed budget was first published in the official journal in each parish in which the district has jurisdiction on May 20, 1987.
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 11, 1987.
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 11, 1987.
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 June 25, 1988.
7. All budgetary appropriations lapse at the end of each fiscal year.

The DISTRICT did NOT comply with certain provisions of state law which require a budget amendment when actual expenditures exceed amounts budgeted by five percent or more.

**G. EXPENDITURES**

The DISTRICT DOES NOT utilize cashless accounting.

FLORIDA PARISH AND PARISH JUSTICE DISTRICT  
Bossier, Louisiana

NOTE TO FINANCIAL STATEMENTS CONTINUED

**H. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash also includes amounts in time deposits and those 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 certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at original cost.

**I. 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, 1998, as the amount is not material.

**J. PREPAID ITEMS**

The District recorded prepaid insurance in the amount of \$18,037 at June 30, 1998.

**K. FIXED ASSETS**

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

**L. COMPENSATED ABSENCE**

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

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



FLORIDA PARISHES JUDICIAL DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

reported in the general long-term debt account group. No expenditure is reported for these amounts.

6. LONG-TERM OBLIGATIONS

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

7. TOTAL COLUMN ON STATEMENTS

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

8. CASH AND INVESTMENTS

As June 30, 1998, the book balance of the District's deposits was \$795,021 and the bank balance was \$881,849. Of the bank balance, \$380,000 was covered by Federal deposit insurance and \$499,849 was covered by collateral held by the Federal Reserve Bank of New Orleans in the fiscal agent bank's name.

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

Bank Deposit Covered by	Category			Confined Bank Balance	Collateral Market Value
	1	2	3		
U. S. Treasury Notes	\$ -	\$ -	\$84,369	\$84,369	\$1,400,181
FLOC Insurance	\$88,880			\$88,880	\$88,880
Total Deposits	\$88,880	\$ -	\$84,369	\$173,249	\$1,489,061

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1226 imposes a statutory requirement on the collateral bank to advertise and call the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

FLORIDA BARBERS QUINBLE JUSTICE DISTRICT  
 Miami, Florida

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

**Investments**

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

As of June 30, 1990, the District invested \$18,443 in certificates of deposits and \$5,428,425 in U.S. Government Obligations. The District records all interest revenue related to investment activity in the respective funds.

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

Investments are stated at amortized cost, and all investment activities are conducted through the fiscal agent. During 1990, the District did not invest through any security brokers or dealers. Treasury notes and bills are bought and held at the Federal Reserve Bank of New Orleans in the District's name.

Description	Category			Carrying Amount	Market Value	Unaffiliated Market Value
	1	2	3			
Certificates of Deposits	1	0	5,711,815	5,711,815	5,711,815	5,711,815
Federal Government Obligations	5,428,425	-----	-----	5,428,425	5,428,425	-----
Total Investments	<u>5,428,425</u>	<u>-----</u>	<u>5,711,815</u>	<u>11,147,240</u>	<u>11,147,240</u>	<u>11,147,240</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAP Statement 3, Louisiana Revised Statute 35:1225 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

As June 30, 1990, the District did not comply with the provisions of state law which require public funds to be secured from risk by a pledge of securities by the fiscal agent bank. Cash in the amount of \$185,000 was not secured by either FIDE insurance or the fiscal agent bank's securities.

**3. RESERVES**

The following is a summary of reserves at June 30, 1990:

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
 MEMPHIS, MISSISSIPPI

NOTE TO FINANCIAL STATEMENTS CONTINUED

Class of Receivable	Capital		Total
	General Fund	Projects Fund	
Accounts	\$ 4,000	\$ -	\$ 4,000
State Grant	2,442	2,782	12,242
Total	\$ 6,442	\$ 2,782	\$ 10,000
Less allowance for uncollectible ad valorem taxes			
Total	\$ 6,442	\$ 2,782	\$ 10,000

4. **AD VALOREM TAXES**

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

	1997 Authorized and Levied Mills
Special Revenue Fund	2.00

Ad valorem taxes which are an enforceable lien on property as of January 1, of each year. Taxes are levied by the District during the year and actually billed to taxpayers and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Tangipahoa Parish, Livingston Parish, St. Helena Parish, Washington Parish and St. Tammany Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Tax Assessors of Tangipahoa Parish, Livingston Parish, St. Helena Parish, Washington Parish and St. Tammany Parish. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 1997, the District levied 2.00 mills for a total tax levy of \$2,380,000 on taxable property valuation totaling \$196,967,881.

5. **CHANGES IN GENERAL FUND ASSETS**

A summary of changes in general fund assets follows:

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

	<u>Land</u>	<u>Buildings &amp; Improvements</u>	<u>Vehicles &amp; Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
<b>Balance,</b>					
June 30, 1987,	\$ 24,001	\$1,909,321	\$ 289,240	\$ 149,482	\$3,572,044
<b>Additions For the</b>					
Year Ended:					
June 30, 1988	-	-	34,400	542,880	577,280
<b>Retirements for</b>					
Year Ended:					
June 30, 1988	-	-	-	-	-
<b>Balance,</b>					
June 30, 1988	\$ 24,001	\$1,909,321	\$ 323,640	\$ 692,362	\$3,150,324

On October 31, 1988, the voters passed a 3 mill property tax for improving and maintaining the juvenile detention center. The District began construction of an addition to the juvenile detention center to enlarge the facility from 21 beds to 200 beds. Construction costs are estimated at \$2,385,000. Planning has been provided by the issuance of \$2,100,000 of Certificates of Anticipation, Series 1988, authorized by a resolution adopted by the board on July 20, 1984. Construction commenced during the spring of 1987 with a projected completion date during the fall of 1988.

**6. EMPLOYERS PENSION PLAN**

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

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

For the year ended June 30, 1988, employees contributed \$43,338 and the District contributed \$79,127 for a total of \$122,465.

The Louisiana State Employees' Retirement System ("LSERS" or the "System") is an agency of the State of Louisiana established under the provisions of Title 11, Section 481, of the Louisiana Revised Statutes of 1980, as amended (the "Statutes"). LSERS is a single-employer public employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the State and its various departments and agencies and their beneficiaries. LSERS is supervised by an eleven-member board of trustees and is funded through employee and employer contributions and investment earnings.

The following information describing LSERS 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 LSERS and its members. Reference should be made to the applicable Statutes for specific detailed information.

FLORIDA PERIPHERAL JUVENILE JUSTICE DISTRICT  
BIRMINGHAM, LOUISIANA

INDEX TO FINANCIAL STATEMENTS CONTINUED

**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 LAMERS.

**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 2-1/3% of average compensation multiplied by the number of years of creditable service plus 2000. Participants who become members of LAMERS on or after July 1, 1990, are not eligible for the 2000 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 average 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 3% of average compensation multiplied by the number of years of creditable service in these respective capacities. As an alternative to the above basic retirement benefits, 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.

**Contributions**

Covered employees are required by state statute to contribute 3.4% of their salary to the plan. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1998, was \$115,314 which consisted of \$78,187 from the District and \$40,312 from employees. Each employee was required by Statute to contribute 3.4% of each employee's earned compensation to finance participation of its employees in LAMERS. The following provides certain disclosures for the District and the retirement system.

The District's total payroll in the fiscal year ended June 30, 1998 was \$780,041 and the District's contributions were based on a payroll of \$643,895. Both the District and the covered employees made the required contributions, amounting to \$115,314. There were no related party transactions.

FLORIDA DEPARTMENT OF CORRECTIONS  
Baton Rouge, Louisiana

STATE OF LOUISIANA DEPARTMENT OF REVENUE

TRUST INFORMATION

Contributions required by state statute:

Fiscal Year	Required	Percentage
_____	_____	_____
1994	\$ 88,261	99%
1995	\$ 82,481	100%
1996	\$15,514	100%

The System issues an annual periodic available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Employee Retirement System of Louisiana, 8800 United Plaza Boulevard, Baton Rouge, Louisiana 70809-2100, or by calling 225-382-2000.

7. COMPENSATED ABSENCE

Employees of the District earn annual leave and sick leave based on the equivalent of years of service for the District and the leave is credited at the end of each regular pay period in accordance with the following schedule:

Years of Service	Hours Granted Per Month	
	Annual Leave	Sick Leave
0 - 3 Years	4 Hours	8 Hours
3 - 4 Years	5 Hours	10 Hours
5 - 9 Years	6 Hours	12 Hours
10 - 14 Years	7 Hours	14 Hours
Over 14 Years	8 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 (K-time) at the rate of 1 K hour of K-time for each hour worked in excess of the normal work schedule. Compensatory time may be accumulated up to 88 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 \$43,797. This liability is recorded in the general long-term debt account group.

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONTINUED

8. OTHER POST EMPLOYMENT BENEFITS

The District has no other post employment benefits.

9. COMPENSATION RATE BOARD MEMBERS

Louisiana Revised Statute 18-1054.104 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. CHANGE IN LONG-TERM DEBT

The following is a summary of debt transactions for the Florida parishes juvenile Justice District for the year ended June 30, 1998:

	Balance July 1, 1997	Certificates Issued	Certificates Retired	Balance June 30, 1998
Certificates of Indebtedness	\$2,000,000	0	2000,000	\$2,000,000
	\$2,000,000	0	2000,000	\$2,000,000

Long-term debt at June 30, 1998, is comprised of the following:

Comparedt Amount \$ 45,727

Certificates of Indebtedness:

\$2,000,000 Certificates of Indebtedness

Series 1998 dated October 23, 1998;

Due in equal installments of \$40,000 -

\$100,000 through March 1, 2004; Interest

at 4.000 - 5.25.

\$2,000,000

Total General Long-Term Debt

\$2,045,727

Payments of Certificates of Indebtedness principal and interest are secured solely by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a three (3) millie tax authorized to be levied in each of the years 1998 to 2006, inclusive. said special tax has been authorized to be levied on all the property subject to taxation within the corporate boundaries of the District pursuant to an election held therein on October 23, 1998.

The annual requirements to amortize all debt outstanding at June 30, 1998, including interest payments of \$84,948 are as follows:

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

CERTIFICATES OF INDEBTEDNESS, SERIES 1990

YEAR BEGINS			
JUNE 30	PRINCIPAL	INTEREST	TOTAL
1990	\$ 285,000	\$ 129,000	\$ 414,000
2000	285,000	127,000	412,000
2001	285,000	124,940	409,940
2002	215,000	89,940	304,940
2003	135,000	74,910	209,910
2004	150,000	87,700	237,700
2005	170,000	95,810	265,810
2006	200,000	100,000	300,000
	<u>\$2,685,000</u>	<u>\$,621,000</u>	<u>\$3,306,000</u>

Specific years for payment of compensated absences are not determinable.

15. **DEFINITION OF PROCEEDS AND FLOW OF FUNDS - AN VALERIE TAX**

Proceeds of the 10-year special tax of 1 mill on the dollar of assessed valuation on all property subject to taxation in the District 1990 collections - \$ . . . . .  
1 are dedicated for the purpose of improving, maintaining and operating the Florida Parishes Juvenile Detention Center, including enlarging said Center and acquiring, maintaining and operating all necessary equipment and furnishings for said Center, said tax subject to homestead exemption as provided by law.

The District, through its governing authority, adopted a resolution on July 10, 1990, as supplemented by a resolution adopted on September 21, 1990, authorizing the issuance of \$2,100,000 of Certificates of Indebtedness, Series 1990 for the purpose of improving the Florida Parishes Juvenile Detention Center, including enlarging said Center and acquiring necessary equipment and furnishings for said Center, and paying the costs of issuance of the certificates. In these resolutions the proceeds of the 10-year special tax were irrevocably and irrevocably pledged and dedicated in an amount sufficient for payment of the certificates authorized and interest as they become due and for other payments.

The certificate resolution requires that the District shall deposit with the District's fiscal agent bank in a "sinking fund" at least 7 days in advance of the date on which each payment of principal and/or interest falls due, funds fully sufficient to promptly pay the maturing principal and/or interest on falling due on each date.

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



FLORIDA PARKERS JUVENILE CENTER DISTRICT  
Bossier, Louisiana

NOTE 20. FINANCIAL STATEMENTS (CONTINUED)

The balance in the sinking fund at June 30, 1996, was in accordance with the certificate covenant.

22. COMPLIANCE WITH CERTIFICATE COVENANTS

The District, through its governing authority, adopted a resolution on July 18, 1994, as supplemented by a resolution adopted on September 11, 1994, authorizing the issuance of \$1,100,000 of Certificates of Indebtedness, Series 1994 for the purpose of improving the Florida Parkers Juvenile Detention Center, including enlarging said Center and acquiring necessary equipment and furnishings for said Center, and paying the costs of issuance of the Certificates. These certificate resolutions contained certain covenants and agreements in connection with the security and payment of the certificates. The major covenants contained in the certificate resolution and the manner in which the District has complied with these covenants is described as follows:

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

As of June 30, 1996, the District was in compliance with this certificate covenant.

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

As of June 30, 1996, the District was not in compliance with this certificate covenant.

Other Requirements - The certificate resolution contains additional covenants regarding collections of tax, legal rights to collection of tax, and other miscellaneous provisions.

As of June 30, 1996, the District was in compliance with these other certificate covenants in all material respects.

#### SUPPLEMENTARY INFORMATION

**SCHEDULE OF CONSOLIDATED PAID BOARD MEETINGS**

FLORIDA BARBERS ASSOCIATION JUSTICE DISTRICT  
 MEMPHIS, LOUISIANA

SCHEDULE I

SUPPLEMENTAL INFORMATION SCHEDULE  
 As of and for the Year Ended June 30, 1988

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

This schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 14 of the 1978 Session of the Louisiana Legislature. Louisiana Revised Statute 48:284.1(B) provides that "board members shall receive 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 G. Tyner, Sr.	President	\$ -	\$ -
Virgil Allen	Secretary	" -	" -
Ferry A. Briggan, Jr.	Treasurer	" -	" -
Gov. Willie E. Johnson	Commissioner	" -	" -
Anthony Hall	Commissioner	" -	" -
Richard Silver	Commissioner	" -	" -
Terry E. Wood	Commissioner	" -	" -
		<u>\$ -</u>	<u>\$ -</u>
Total		<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

SCHEDULE OF REQUISITES BY CLASSIFICATION -  
SECRET (SAS) SERIES AND ACTUAL

GENERAL FUND

FLORIDA PAROLE AND PROBATION SERVICE DIVISION  
 Annual, Revisions

FORMULA 2

EXPLANATION, INFORMATION REQUIRED

For the Year Ended June 30, 1968

SCHEDULE OF EXPENDITURES BY CLASSIFICATION - FISCAL YEAR BASIS AND ACTUAL  
 GENERAL FUND

	1968		VARIABLE DIFFERENCE	1967 ACTUAL
	BUDGET	ACTUAL		
Salaries and related benefits:				
Salaries	\$540,000	\$560,520	\$ 20,520	\$ 417,880
Benefits	212,000	224,520	12,520	88,000
	\$752,000	\$785,040	\$ 33,040	\$ 505,880
Travel and training	\$ 18,000	\$ 18,420	\$ 420	\$ 12,280
Operating services:				
Printing	\$ 200	\$ -	\$ 200	\$ -
Insurance	23,800	44,047	20,247	55,449
Bank charges	-	-	-	-
Maintenance - auto	2,000	1,481	519	2,440
Maintenance - building	15,000	9,160	5,840	4,700
Maintenance - other	-	8,000	( 8,000)	8,240
Rental - other	800	770	30	1,550
Books and subscriptions	2,000	2,212	( 212)	900
Postage	2,200	2,307	1,107	1,870
Telephone	2,300	2,370	70	6,800
Utilities	20,000	20,400	400	21,000
Accounting and auditing	-	20	1 20	-
Criminal records check	-	-	-	-
Postal track collection	1,700	200	1,500	650
Emergency funds - maintenance	-	40	1 40	5,000
Fuel - medical	475	704	1 400	870
Legal advertisements	400	1,800	1 800	8,800
Mileage collection	-	-	-	200
Bad debts	-	-	-	-
Accreditation	-	-	-	-
A.C.A. certification	2,400	2,400	-	400
Security Drug Testing	4,000	2,200	1 800	-
Other operating services	-	200	1 200	20
	\$220,000	\$142,720	\$ 77,280	\$ 120,980
Operating supplies:				
Office supplies	\$ 13,000	\$ 13,200	\$ 200	\$ 4,000
Medical supplies	4,000	2,200	1 1,800	2,200
Food	24,000	41,500	( 17,500)	31,200

(continued)

SUPPLEMENTAL INFORMATION SHEETS - (CONTINUED)

For the year ended June 30, 1988

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

	1988		VARIANCE FAVORABLE UNFAVORABLE	1987 ACTUAL
	BUDGET	ACTUAL		
Automotive supplies	\$ 8,000	\$ 8,000	\$ -	\$ 4,578
Maintenance supplies	24,000	28,348	( 4,348)	28,842
Personal services	5,000	4,174	( 826)	4,044
Security supplies	2,000	4,222	( 2,222)	2,000
Supplies	200	188	12	2,000
Uniforms	600	3,742	( 3,142)	2,328
Kitchen supplies	2,000	2,748	( 748)	688
Janitorial supplies	-	-	-	-
Other operating supplies	4,500	4,522	( 22)	8,442
	<u>\$ 57,800</u>	<u>\$ 58,832</u>	<u>\$ 1,032</u>	<u>\$ 58,832</u>
Professional services:				
Accounting and auditing	\$ 12,000	\$ 12,000	\$ -	\$ 7,548
Medical	10,000	10,481	( 481)	12,000
Consulting	20,000	32,421	( 12,421)	48,000
Legal	24,000	27,482	( 3,482)	8,728
Training	122	1,222	( 1,100)	-
Contract labor	12,000	12,328	( 328)	-
Other	-	-	-	-
	<u>\$ 104,122</u>	<u>\$ 104,832</u>	<u>\$ 710</u>	<u>\$ 78,128</u>
Capital outlay	\$ 20,000	\$ 18,208	\$ 1,792	\$ 18,000
Total Expenditures	<u>\$ 124,822</u>	<u>\$ 123,668</u>	<u>\$ 1,154</u>	<u>\$ 104,058</u>

See auditor's report.

OTHER IMPORTANT FACTORS & RESULTS AND  
FINISHED RISK RECOMMENDATIONS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

# Durnin & James

— CERTIFIED PUBLIC ACCOUNTANTS —

John M. Durnin, CPA  
Dennis E. James, CPA  
\*A Professional Corporation

Member  
American Institute of  
Certified Public Accountants

Charles R. Williams, CPA  
Bryan C. Shroyer, CPA

Member  
Louisiana Institute  
of Certified Public Accountants

August 16, 1998

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING ISSUED ON AN AID OF FEDERAL FUNDS  
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, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 16, 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 Florida Parishes Juvenile Justice District'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 statements amounts. However, providing an opinion on compliance with those 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 which are described in the accompanying schedule of findings and recommendations as item number 98-1.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Florida Parishes Juvenile Justice District'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 we do provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation

FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

of the internal control over financial reporting that, in our judgment, could adversely affect the Florida Parishes Juvenile Justice District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and recommendations as item number 24-2.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe some of the reportable conditions described above is a material weakness.

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 approval by the Board of Commissioners of the Florida Parishes Juvenile Justice District, Eunovis, Louisiana, is a matter of public record.

Respectfully submitted,

  
DENNIS E. ADAMS, CPA

## FINDINGS AND RECOMMENDATIONS

Florida Parishes Juvenile Justice District

CURRENT YEAR AUDIT FINDINGS  
For the Year Ended June 30, 1999

FINDINGS AND RECOMMENDATIONS

**2A.1**

FINDING

During our audit of cash we noted that Deposit Guaranty National Bank failed to pledge securities to secure a checking account which had a balance in the amount of \$893,816 as of June 30, 1999. The account was secured by FDIC coverage in the amount of \$100,000, leaving an unsecured balance of \$793,816.

RECOMMENDATION

We recommend the Florida Parishes Juvenile Justice District have the bank to monitor the bank balance at all times and pledge securities as necessary in order that all cash will be fully collateralized at all times.

MANAGEMENT'S RESPONSE

In management's corrective action plan dated October 12, 1999, the District stated they will send a written notification to the bank insuring the bank to immediately pledge securities sufficient to collateralize any unsecured balances with the bank.

**2B.1**

FINDING

During our audit and review of the internal controls of the Florida Parishes Juvenile Justice District, we found that the Year 2000 issue has not been addressed.

RECOMMENDATION

We recommend that the impact of Year 2000 issues on the District's computer systems and applications be considered and that a remediation plan be developed.

MANAGEMENT'S RESPONSE

In management's corrective action plan dated October 20, 1999, the District stated that the hardware manager will be responsible to review all computer systems to make sure each system is Year 2000 compliant. In addition, the director of maintenance will review all systems affecting the physical plant (generally systems, heating and air conditioning, etc.). A written report on the District's Year 2000 compliance will be issued to the board for their review.

CORRECTIVE ACTION PLAN FOR CLASSIFY YOUR REACTS FINDINGS

Florida Probation Juvenile Justice District

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR BUDGET FINANCIALS**  
 For the Year Ended June 30, 1988

Ref.#	Description of Finding	Corrective Action Plan	Name of Contact Person	Anticipated Completion Date
88-2	Cash not collateralized.	Fledge securities.	Mary Toops	12/31/88
88-2	Year 1988 not addressed.	Revised Y2R destination.	Mary Toops	12/31/88

**FINNEY SCHEDULE OF PRICING ADJUSTMENTS**



FLORIDA PAROLE COMMISSION PUBLIC HEARINGS

STATE OF FLORIDA DEPARTMENT OF CORRECTIONS  
 FOR THE YEAR ENDING JUNE 30, 1978

PAROLEE NAME (Print Name Initially) _____ Surname _____	CORRECTIVE INSTITUTION _____ Description of activities _____	PLAN OR PREVIOUS ACTION _____ Parolee's cooperative action status	RECOMMENDATION _____ Explanation
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Form 1