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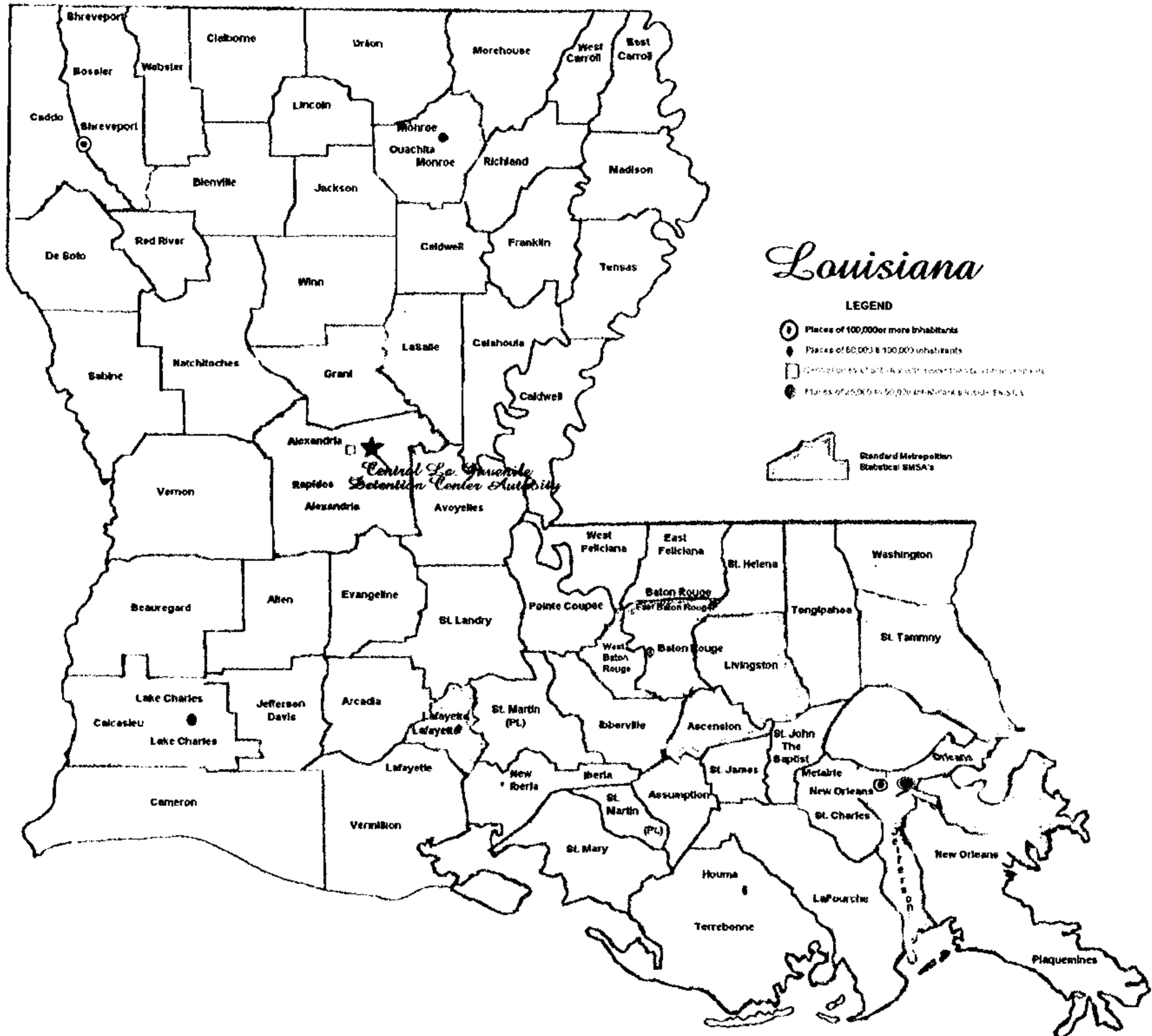
**Central Louisiana Juvenile  
Detention Facility Authority**  
**GENERAL PURPOSE FINANCIAL STATEMENTS  
& GRAPHS**  
**JUNE 30, 1999**

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

**DEC 08 1999**

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

# CENTRAL LOUISIANA JUVENILE DETENTION FACILITY AUTHORITY



\* The Central Louisiana Juvenile Detention Facility Authority was formed under the Revised Statutes of 1950, to be comprised of R. S. 15:1105 through 1105.7 and 1106 through 1106.5, relative to juvenile detention facilities; to create and provide with respect to the Central Louisiana Juvenile Detention Facility Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Facility Authority; to provide for a board of commissioners or a board of directors of the authorities and for the composition, administration, powers, and duties of the board, including the power to incur debt, issue bonds, and levy taxes; and to provide for related matters.

**CENTRAL LOUISIANA JUVENILE  
DETENTION FACILITY AUTHORITY**

**JUNE 30, 1999**

***Table of Contents***

	<u>Page No.</u>
Accountant's Compilation Report on General Purpose Unit Financial Statements-----	1
Independent Accountant's Report on Applying Agreed-Upon Procedures-----	2-4
General Purpose Financial Statements (Combined Statements Overview)-----	5
Balance Sheet - All Fund Types and Account Groups-----	6
Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Types-----	7
Notes to Financial Statements-----	9-11
Schedule of Prior Year Findings-----	12
Management Letter Comments and Prior Year Management Letter Comments-----	13
Graphs-----	14

# JOHN R. VERCHER PC

*Certified Public Accountant*

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## ACCOUNTANT'S COMPILATION REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

Central Louisiana Juvenile  
Detention Facility Authority  
Pineville, Louisiana

I have compiled the general purpose financial statements and graphs of the Central Louisiana Juvenile Detention Facility Authority, State of Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, I have issued a report, dated October 14, 1999, on the results of our agreed-upon procedures.

October 14, 1999

Jena, Louisiana

*John R. Vercher*

# JOHN R. VERCHER PC

*Certified Public Accountant*

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Central Louisiana Juvenile  
Detention Facility Authority  
Pineville, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Central Louisiana Juvenile Detention Facility Authority and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Central Louisiana Juvenile Detention Facility Authority, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1999, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

\* I found no such expenditures.

### Ethics

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

\* Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

\* The Authority had no employees during the year.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

\* The Authority had no employees during the year.

MEMBER  
—AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—  
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

### **Budgeting**

5. Obtained a copy of the legally adopted budget and all amendments.

\* The Authority did adopt a budget.

6. Trace the budget adoption and amendments to the minute book.

\* I traced the adoption of the Authority's budget to the minute books.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

\* The Authority had a favorable budget variance.

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

\* Six disbursements were randomly selected.

(b) Determine if payments were properly coded to the correct fund and general ledger account;

\* The payments was properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities.

\* The payments were approved by proper authorities.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

\* The Authority meets once each month and advertises meetings in the official journal.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

\* I inspected copies of all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

\* The Authority had no employees, therefore there were no payroll records.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I did not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Central Louisiana Juvenile Detention Facility Authority, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*John R. Vercher*

Jena, Louisiana  
October 14, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**



**CENTRAL LOUISIANA JUVENILE  
DETENTION FACILITY AUTHORITY, LOUISIANA  
BALANCE SHEET  
ALL GOVERNMENTAL FUNDS**

**JUNE 30, 1999**

<b>ASSETS</b>	
Cash	\$ 164,969
Investments	100,000
Receivables	4,266
	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 269,235</b>
	<hr/>
<b>LIABILITIES AND FUND EQUITY</b>	
Fund Balance Unreserved	\$ 269,235
	<hr/>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 269,235</b>
	<hr/>

See Accountant's Report  
The accompanying notes are an integral part of this statement.

**CENTRAL LOUISIANA JUVENILE  
DETENTION FACILITY AUTHORITY, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUNDS**

**JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
	\$ 150,000	\$ 187,461	\$ 37,461
Criminal Court Cost	1,892	2,190	298
Interest			
	<u>\$ 151,892</u>	<u>\$ 189,651</u>	<u>\$ 37,759</u>
<b>TOTAL REVENUES</b>			
<b>EXPENDITURES</b>			
Office Expense	\$ 965	\$ -0-	\$ 965
Printing	150	148	2
Subscriptions	13	148	(135)
Meeting Cost	758	758	-0-
Professional Fees	585	585	-0-
Contractual Services	7,500	7,500	-0-
Equipment	1,250	-0-	1,250
Official Journal	600	-0-	600
Other Operating Expense	3,750	-0-	3,750
	<u>\$ 15,571</u>	<u>\$ 9,139</u>	<u>\$ 6,432</u>
<b>TOTAL EXPENDITURES</b>			
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	\$ 136,321	\$ 180,512	\$ 44,191
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>95,800</u>	<u>88,723</u>	<u>(7,077)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 232,121</u>	<u>\$ 269,235</u>	<u>\$ 37,114</u>

See Accountant's Report  
The accompanying notes are an integral part of this statement.

***NOTES TO THE  
FINANCIAL STATEMENTS***

*Central Louisiana Juvenile Detention Facility Authority*  
*Notes to Financial Statements*

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-**

The Central Louisiana Juvenile Detention Facility Authority was formed under the Revised Statutes of 1950, to be comprised of R. S. 15:1105 through 1105.7 and 1106 through 1106.5, relative to juvenile detention facilities; to create and provide with respect to the Central Louisiana Juvenile Detention Facility Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Facility Authority; to provide for a board of commissioners or a board of directors of the authorities and for the composition, administration, powers, and duties of the board, including the power to incur debt, issue bonds, and levy taxes; and to provide for related matters.

The Central Louisiana Juvenile Detention Facility Authority is hereby established as a political subdivision of the state, with a territorial jurisdiction throughout the parishes of Avoyelles, Catahoula, Concordia, Grant, LaSalle, Vernon, and Winn.

The accounting policies of the Central Louisiana Juvenile Detention Facility Authority conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

**A. Reporting Entity**

This report includes all funds and the account group which are controlled by or dependent on the Authority's executive and legislative branches (the Mayor and Board of Alderman). Control by or dependence on the Authority was determined on the basis of adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

**B. Fund Accounting**

The accounts of the Central Louisiana Juvenile Detention Facility Authority are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. *Government resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.* The following fund categories, fund types and account groups are used by the Authority:

**GOVERNMENTAL FUND TYPES**

**General Fund**

The General Fund is the general operating fund of the Authority and is used to account for all financial resources except for those required to be accounted for in another fund.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to the time at which 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 measurement made, regardless of the measurement focus applied.

*Central Louisiana Juvenile Detention Facility Authority*  
*Notes to Financial Statements*  
*(Cont.)*

**Governmental Funds**

These funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

**D. BUDGETS AND BUDGETARY ACCOUNTING**

- 1) The Authority prepares an annual budget for its general fund.
- 2) All appropriations expire at year end.
- 3) The budget was amended during the year.
- 4) The Authority does not utilize encumbrance accounting.

**E. CASH AND INVESTMENTS**

*Deposits*

The Authority's deposits are categorized to give an indication of the level of risk assumed by the Authority at fiscal year-end. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the Authority or by its agent in the Authority's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Authority's name.

Category 3 - Uncollateralized.

All cash and investments (c.d.'s in excess of 90 days) are reported at cost and are on deposit as following:

<u>Southern Heritage Bank</u>	<b>Book Balance 6-30-99</b>
Cash	\$ 164,969
Investments	100,000
<b>Total</b>	<b>\$ 264,969</b>

Amounts on deposit at the bank are secured by the following:

<u>Description</u>	
FDIC (Category 1)	100,000
Unsecured Cash (Category 3)	<b>\$ 164,969</b>

**F. ACCOUNTS RECEIVABLE AND BAD DEBTS - GENERAL FUND**

At June 30, 1999 no allowance for bad debts was required since the estimated uncollectible receivables outstanding were considered immaterial.

	<b>General Fund</b>
Receivables - Intergovernmental	\$ 4,266
Allowance for Bad Debts	-0-
<b>Total</b>	<b>\$ 4,266</b>

*Central Louisiana Juvenile Detention Facility Authority*  
*Notes to the Financial Statement*  
*(Cont.)*

(2) **LITIGATION**

The Central Louisiana Juvenile Detention Facility Authority is involved in no litigation at June 30, 1999, which is not covered by the Authority's applicable insurance policies or is considered to be significant to the Authority's financial statements.

(3) **BOARDMEMBERS**

<u>Name</u>	<u>Title</u>
Bobby Hickman	Boardmember
Bobby L. Wilson	Boardmember
Terry R. Reeves	Boardmember
George C. Murray	Boardmember
Judge Kathy Johnson	Boardmember
Judge Allen Krake	Boardmember
Donna Desoto	Boardmember

(4) **LEASES**

The Central Louisiana Juvenile Detention Facility Authority has no capital or operating leases at June 30, 1999.

(5) **CONTINGENCIES**

The Board has not determined what affect the year 2000 will have on the Authority's computer system or its financial position.

*Central Louisiana Juvenile  
Detention Facility Authority, Louisiana*

*Schedule Of Prior Year Findings  
For The Year Ended June 30, 1999*

**A) Prior Year Management Letter Comments**

**1998-1) Budgets – (Resolved)**

The Authority prepared a budget for its general fund operations for the year ended June 30, 1999.

*Central Louisiana Juvenile  
Detention Facility Authority, Louisiana*

*Management Letter Comments  
June 30, 1999*

During the course of my compilation, the Authority's accountant observed conditions and circumstances that may be improved. Below are situations noted for improvement, the accountant's recommendation for improvement and the Authority's response. I have also included prior year management letter comments (if any) and the Board's action taken on those comments.

**A) Current Year Management Letter Comments**

- 1) There are no current year management letter comments.



LOUISIANA ATTESTATION QUESTIONNAIRE

October 14, 1999

John R. Vercher, CPA  
210 N. 2<sup>nd</sup> St.  
PO Box 1608  
Jena, La. 71342

In connection with your compilation of our financial statements as of June 30, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of October 14, 1999.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [ x ] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [ x ] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ x ] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ x ] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ x ] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ x ] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ x ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ x ] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ x ] No [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ x ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Stephen A. Richard Bd Secretary 10-19-99 Date

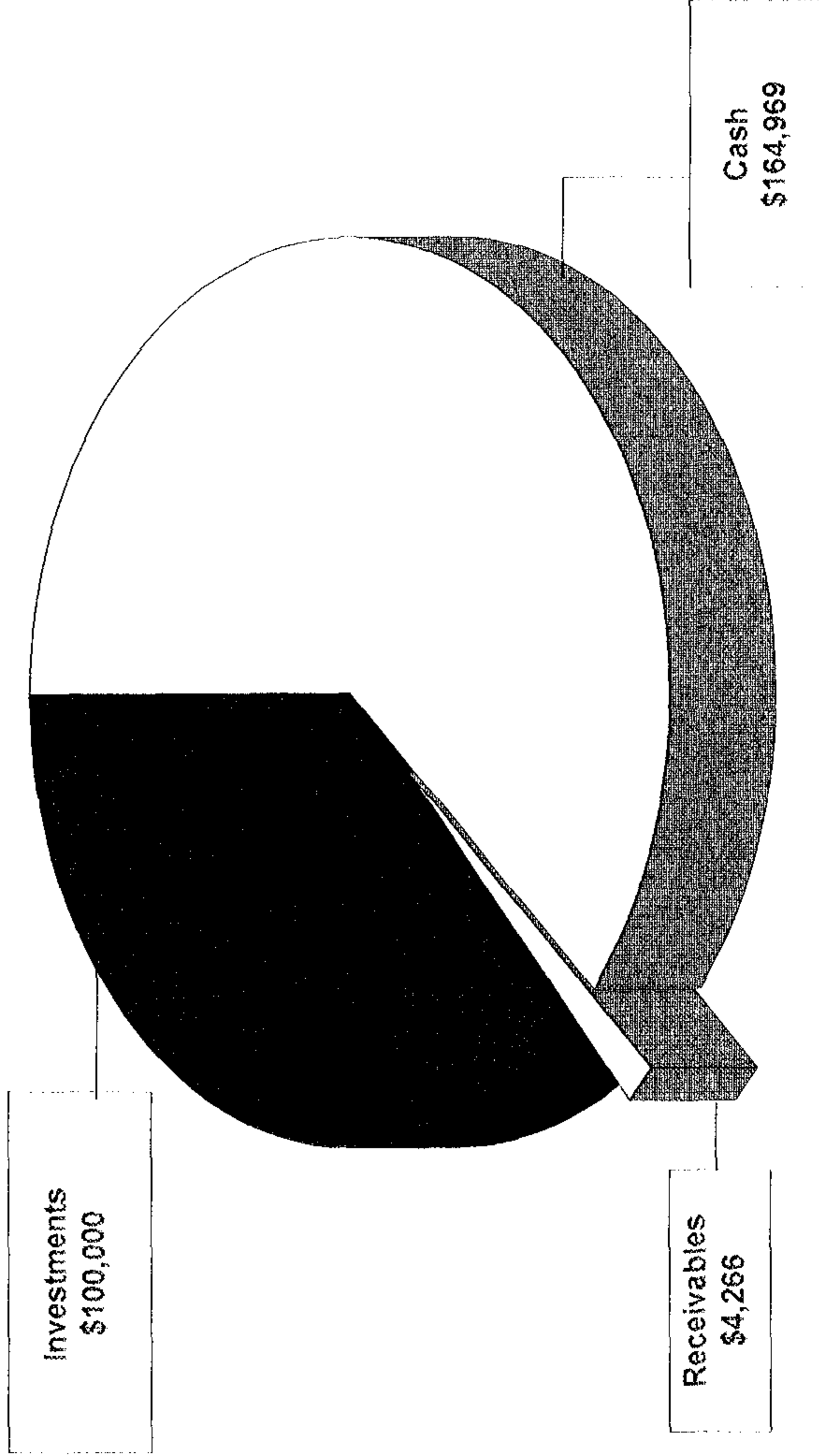
\_\_\_\_\_ Treasurer \_\_\_\_\_ Date

\_\_\_\_\_ President \_\_\_\_\_ Date

## GRAPHS

# CENTRAL LA JUVENILE DETENTION FACILITY

General Fund Assets 1999



# CENTRA LA JUVENILE DETENTION FACILITY

## General Fund Expenditures June 30, 1999

