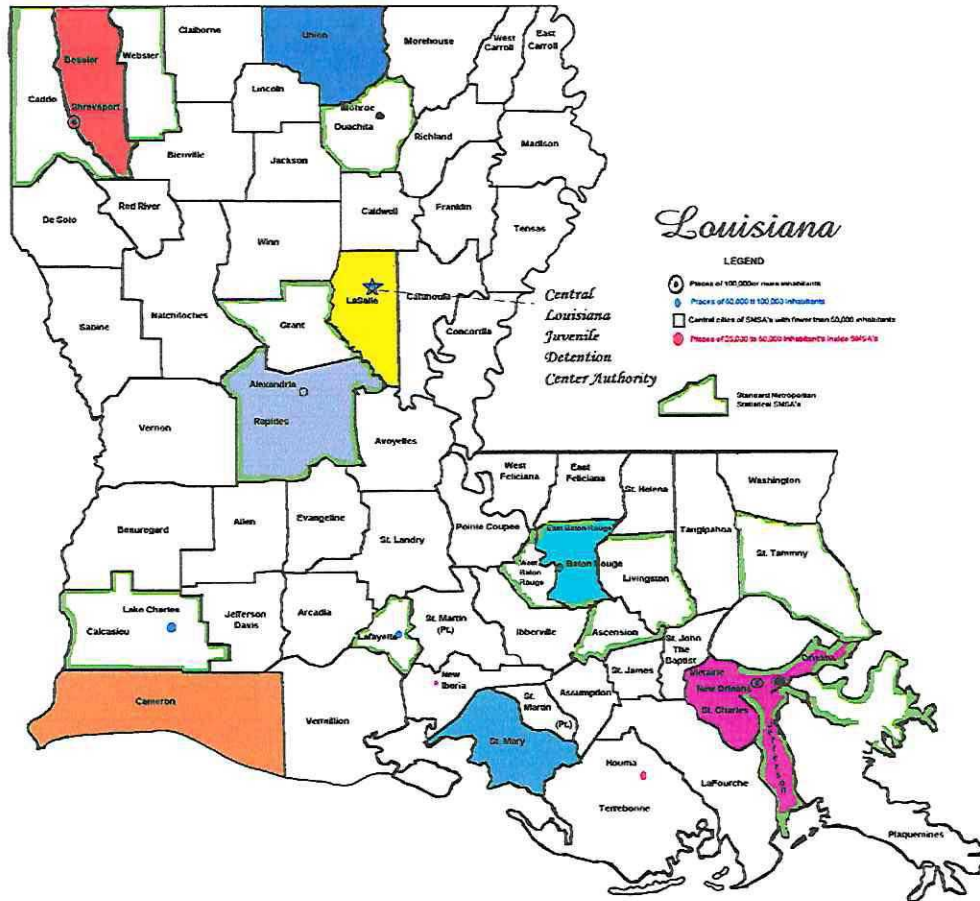


**CENTRAL LOUISIANA JUVENILE
DETENTION CENTER AUTHORITY**

**Annual Financial Statements
June 30, 2021**

CENTRAL LOUISIANA JUVENILE DETENTION CENTER AUTHORITY



The Central Louisiana Juvenile Detention Center 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 Center Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Center 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 CENTER AUTHORITY**

**Annual Financial Statements
As of and for the Year Ended June 30, 2021
with Supplemental Information Schedules**

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**Central Louisiana Juvenile
Detention Center Authority
Financial Statements
For The Year Ended June 30, 2021**

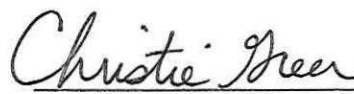
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA. 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, George C. Murray, Jr., President of Central Louisiana Juvenile Detention Center Authority, who duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial condition and results of operations of the entity: that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations. The sworn annual financial statements are prepared in accordance with generally accepted governmental accounting principles as prescribed by the Governmental Accounting Standards Board. I have reviewed the financial statements and declare that the information provided therein is true and correct to the best of my knowledge.


President

Sworn to and subscribed before me, this 8 day of December, 2021.


NOTARY PUBLIC
Christie Greer #88297
Ex-Officio Notary, LaSalle Parish Sheriff's Dept.

John R. Vercher C.P.A.
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THE VERCHER GROUP

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MEMBERS

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Certified Public Accountants

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Certified Public Accountants

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Certified Fraud Examiners

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Central Louisiana Juvenile Detention Center Authority
Pollock, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Central Louisiana Juvenile Detention Center Authority, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Central Louisiana Juvenile Detention Center Authority. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of the Central Louisiana Juvenile Detention Center Authority is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Central Louisiana Juvenile Detention Center Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Supplemental Information

The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
November 24, 2021

**Central Louisiana Juvenile
Detention Center Authority
Management's Discussion and Analysis
June 30, 2021**

As management of the Central Louisiana Juvenile Detention Center Authority, we offer readers of the Authority's basic financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the Authority's basic financial statements, which are attached.

Financial Highlights

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$4,744,967 (net position). This is a \$173,690 increase from last year.
- As of the close of the current fiscal year, the Authority's ending unrestricted net position was \$3,977,651.
- The Authority's cash balance at June 30, 2021, was \$554,306 while investments totaled \$3,412,801.
- The Authority had total revenue of \$217,506 and total expenditures of \$42,692. This resulted in net income of \$174,814 for the year ended June 30, 2021, which is a \$23,571 decrease from last year.

Overview of the Basic Financial Statements

The discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements consist of the Statement of Net Position, Statement of Activities, Statement of Revenues, Expenditures and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

See independent accountant's review report.

**Central Louisiana Juvenile
Detention Center Authority
Management's Discussion and Analysis
June 30, 2021**

The Authority's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

Statement of Net Position

Assets	FYE 2020	FYE 2021	% Change
Current Assets	\$ 3,804,337	\$ 3,982,915	4.7
Capital Assets, Net of Depreciation	768,440	767,316	-0.1
Total Assets	<u>4,572,777</u>	<u>4,750,231</u>	3.2
Liabilities			
Current Liabilities	1,500	5,264	250.9
Total Liabilities	<u>1,500</u>	<u>5,264</u>	250.9
Equity			
Net Investment in Capital Assets	768,440	767,316	-0.1
Unrestricted Net Position	3,802,837	3,977,651	4.6
Total Net Position	<u>\$ 4,571,277</u>	<u>\$ 4,744,967</u>	3.1

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FYE 2020	FYE 2021	% Change
Revenues			
Court Fees	\$ 183,503	\$ 199,355	8.6
Investment Earnings	57,209	18,151	-68.3
Miscellaneous Income	4,897	-0-	-100.0
Total Revenues	<u>245,609</u>	<u>217,506</u>	-11.4
Expenditures			
Lease Bed Space	9,800	12,800	30.6
Contract Costs	28,408	22,337	-21.4
Office Expense	1,861	476	-74.4
Other	7,155	7,079	-1.1
Total Expenditures	<u>47,224</u>	<u>42,692</u>	-9.6
Excess (Deficiency) of Revenue Over (Under) Expenditures	198,385	174,814	-11.9
Beginning Fund Balance	<u>3,604,452</u>	<u>3,802,837</u>	5.5
Ending Fund Balance	<u>\$ 3,802,837</u>	<u>\$ 3,977,651</u>	4.6

See independent accountant's review report.

**Central Louisiana Juvenile
Detention Center Authority
Management's Discussion and Analysis
June 30, 2021**

CAPITAL ASSETS

Capital Assets – Governmental Fund

At June 30, 2021, the Authority had \$767,316 invested in capital assets.

	Capital Assets At Year-End	
	<u>2020</u>	<u>2021</u>
Plant *	\$ 743,148	\$ 743,148
Equipment	60,546	60,546
Accumulated Depreciation	<u>(35,254)</u>	<u>(36,378)</u>
Total Net Fixed Assets	<u>\$ 768,440</u>	<u>\$ 767,316</u>

* Plant assets of \$743,148 are not being depreciated as they have not been placed in service.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional information, contact Jay Lemoine, Treasurer.

See independent accountant's review report.

Basic Financial Statements

Central Louisiana Juvenile Detention Center Authority
Statement of Net Position
June 30, 2021

		<u>GENERAL FUND</u>
ASSETS		
Cash & Cash Equivalents	\$	554,306
Investments		2,207,393
LAMP Investments		1,205,408
Receivables (Net of Allowances for Uncollectibles)		15,808
Capital Assets (Net)		<u>767,316</u>
TOTAL ASSETS		<u>4,750,231</u>
 LIABILITIES		
Accounts, Salaries, & Other Payables		<u>5,264</u>
TOTAL LIABILITIES		<u>5,264</u>
 NET POSITION		
Net Investment in Capital Assets		767,316
Unrestricted		<u>3,977,651</u>
TOTAL NET POSITION	\$	<u>4,744,967</u>

See accompanying notes and independent accountant's review report.

Central Louisiana Juvenile Detention Center Authority
Statement of Activities
For the Year Ended June 30, 2021

	PROGRAM REVENUES				NET REVENUES (EXPENSES) & CHANGE IN NET ASSETS
EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	NET (EXPENSES) REVENUE	NET (EXPENSES) REVENUE	GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES					
General Government	\$ (43,816)	\$ -0-	\$ -0-	\$ (43,816)	\$ (43,816)
TOTAL GOVERNMENTAL ACTIVITIES	\$ (43,816)	\$ -0-	\$ -0-	\$ (43,816)	\$ (43,816)
				GENERAL REVENUES	
				General Revenues	199,355
				Interest Income	18,151
				TOTAL GENERAL REVENUES	217,506
				CHANGE IN NET POSITION	173,690
				NET POSITION - BEGINNING	4,571,277
				NET POSITION - ENDING	\$ 4,744,967

See accompanying notes and independent accountant's review report.

Central Louisiana Juvenile Detention Center Authority
Balance Sheet, Governmental Funds
June 30, 2021

	<u>GENERAL FUND</u>
ASSETS	
Cash & Cash Equivalents	\$ 554,306
Investments	2,207,393
LAMP Investments	1,205,408
Receivables (Net of Allowances for Uncollectables)	<u>15,808</u>
TOTAL ASSETS	<u>3,982,915</u>
 LIABILITIES	
Accounts, Salaries, & Other Payables	<u>5,264</u>
TOTAL LIABILITIES	<u>5,264</u>
 FUND BALANCES	
Unassigned	<u>3,977,651</u>
 TOTAL LIABILITIES & FUND BALANCE	 \$ <u>3,982,915</u>

See accompanying notes and independent accountant's review report.

Central Louisiana Juvenile Detention Center Authority
Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	GENERAL FUND
REVENUES	
Court Fees	\$ 199,355
Investment Earnings	18,151
TOTAL REVENUES	<u>217,506</u>
 EXPENDITURES	
Lease Bed Space	12,800
Office Rent	960
Repairs & Maintenance	1,019
Professional Fees	4,926
Contract Cost	22,337
Meeting Cost	174
Office Expense	476
TOTAL EXPENDITURES	<u>42,692</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 174,814
 FUND BALANCES-BEGINNING	 <u>3,802,837</u>
FUND BALANCES-ENDING	\$ <u>3,977,651</u>

See accompanying notes and independent accountant's review report.

**Notes to the Basic
Financial Statements**

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Central Louisiana Juvenile Detention Center 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 Center Authority for certain parishes; to provide with respect to the Bossier/Caddo Juvenile Detention Center 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 Center 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 Center Authority conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the Central Louisiana Juvenile Detention Center Authority.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Central Louisiana Juvenile Detention Center Authority reports the following governmental funds:

- The *General Fund* is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

C. EQUITY CLASSIFICATIONS

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

D. CASH & INVESTMENTS (CD'S IN EXCESS OF 90 DAYS)

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) 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.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

It is the Authority's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. Investments (with the exception of LAMP investments discussed at Note 6) consist of certificates of deposit with banks with maturity dates in excess of 90 days.

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

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

- **Category 2** – Collateralized with securities held by the pledging financial institution’s trust department or agent in the Authority’s name.
- **Category 3** – Uncollateralized.

Amounts on deposit were fully secured as of June 30, 2021, and were secured by the following pledges:

	Bank of Montgomery	Bank of Montgomery CDARS®	Southern Heritage Bank	Colfax Banking	Concordia Bank	Sabine Bank	Cottonport Bank	Barksdale Federal Credit	Total
Cash	\$ 138,111	\$ 964,440	\$ 721,582	\$ 292,970	\$ 245,900	\$ 115,703	\$ 102,534	\$ 213,299	\$ 2,794,539
FDIC (1)	138,111	964,440	250,000	250,000	245,900	115,703	102,534	213,299	2,279,987
Securities (2)	-0-	-0-	483,804	59,296	-0-	-0-	-0-	-0-	543,100
Unsecured (3)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Securities	\$ 138,111	\$ 964,440	\$ 733,804	\$ 309,296	\$ 245,900	\$ 115,703	\$ 102,534	\$ 213,299	\$ 2,863,087

E. FIXED ASSETS

For the year ended June 30, 2021, no interest costs were capitalized for construction of fixed assets. The District’s capitalization policy is \$1,500.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	5-10 Years
Plant	40 Years

F. VACATION, SICK LEAVE, & COMPENSATED ABSENCES

The Central Louisiana Juvenile Detention Center Authority has no leave policies.

G. USE OF 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 those estimates.

H. ENCUMBRANCES

The Authority does not utilize encumbrance accounting.

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

I. RECONCILIATIONS OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

The following reconciles the fund balances of governmental funds to the government-wide statement of net position.

Capital Assets (Net of Accumulated Depreciation)	\$ 767,316
Net Adjustment	<u>\$ 767,316</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities:

The following reconciles the net changes in fund balance-total governmental funds to the changes in net position of governmental activities.

Capital Outlay	\$ -0-
Depreciation Expense	<u>(1,124)</u>
Net Adjustment	<u>\$ (1,124)</u>

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 6-30-2020	Additions	Deletions	Balance 6-30-2021
Plant *	\$ 743,148	\$ -0-	\$ -0-	\$ 743,148
Equipment	60,546	-0-	-0-	60,546
Accumulated Depreciation	<u>(35,254)</u>	<u>(1,124)</u>	<u>-0-</u>	<u>(36,378)</u>
Net Fixed Assets	<u>\$ 768,440</u>	<u>\$ (1,124)</u>	<u>\$ -0-</u>	<u>\$ 767,316</u>

* Plant assets of \$743,148 are not being depreciated as they have not been placed in service.

3. RECEIVABLES

The receivables at June 30, 2021, are detailed below:

Court Costs	\$ <u>15,808</u>
-------------	------------------

Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

4. PENSION PLAN

Employees of the Authority are covered by the social security program. In addition to employee payroll deductions, the Authority is required to contribute an equal amount to the social security system. The Authority does not guarantee the benefits provided by the system. The Authority had no employees during the year.

5. BOARD MEMBER NAMES

<u>Name</u>	<u>Title</u>
George C. Murray, Jr.	President
Donna Desoto	Secretary
Jay Lemoine	Treasurer
Bobby L. Wilson	Board Member
Elvin Fontenot, Jr.	Board Member
Kathy Johnson	Board Member
Chris Nevils	Board Member

Board members receive no pay or per diem for their services to the Authority.

6. INVESTMENT POOLS

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Central Louisiana Juvenile Detention Center Authority

NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

- Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

7. EXCESS EXPENDITURES OVER APPROPRIATION

The Authority over spent it's budget by \$3,860 or 9.9% because expenditures for lease bed space were not budgeted.

Required Supplemental Information

Central Louisiana Juvenile Detention Center Authority
Statement of Revenues,
Expenditures & Changes in Fund Balances
Budget & Actual
General Fund
For the Year Ended June 30, 2021

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO GAAP DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Court Fees	\$ 197,216	\$ 191,000	\$ 199,355	\$ 8,355
Investment Earnings	56,034	26,800	18,151	(8,649)
Miscellaneous Income	-0-	-0-	-0-	-0-
TOTAL REVENUES	<u>253,250</u>	<u>217,800</u>	<u>217,506</u>	<u>(294)</u>
EXPENDITURES				
Lease Bed Space	-0-	-0-	12,800	(12,800)
Office Rent	975	960	960	-0-
Repairs & Maintenance	894	619	1,019	(400)
Professional Fees	4,830	4,830	4,926	(96)
Contract Cost	38,208	31,773	22,337	9,436
Meeting Cost	443	174	174	-0-
Office Expense	1,862	476	476	-0-
Other Operating Expense	-0-	-0-	-0-	-0-
Travel & Conference	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	<u>\$ 47,212</u>	<u>\$ 38,832</u>	<u>42,692</u>	<u>\$ (3,860)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			174,814	
FUND BALANCES-BEGINNING			<u>3,802,837</u>	
FUND BALANCES-ENDING			<u>\$ 3,977,651</u>	

See independent accountant's review report.

Supplemental Information

Central Louisiana Juvenile Detention Center Authority
Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2021

George C. Murray, Jr – President

Purpose	Amount
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (Expense Allowance)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's review report.

Central Louisiana Juvenile Detention Center Authority
Justice System Funding Schedule – Receiving Entity
Year Ended June 30, 2021

	First Six Months Ended 12/31/2020	Second Six Months Ended 06/30/2021
Receipts From:		
Civil Fees	\$ -0-	\$ -0-
Bond Fees	-0-	-0-
Traffic Court Costs/Fees	-0-	-0-
Criminal Court Costs/ Fees	59,861	139,494
Interest Earnings on Collected Balances	-0-	-0-
Subtotal Receipts	59,861	139,494
 Ending Balance of Amounts Assessed but Not Received	\$ -0-	\$ -0-

See independent accountant's review report



Other Reports

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MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

Association of
Certified Fraud Examiners

MANAGEMENT LETTER COMMENTS

During the course of our review, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2021-1 Budget Variance

Condition: The Entity has an unfavorable expenditure variance of \$3,860 or 9.9% in the general fund during the year.

Criteria: The Budget Act requires governments to amend their budgets when revenues fall below budgeted amounts by more than 5% or when expenditures exceed 5% of appropriations.

Cause of Condition: Not amending the budget.

Potential Effect of Condition: Violation of the Budget Act.

Recommendation: Revenues and expenditures should be monitored to determine if the budget should be amended before year end.

Client Response and Corrective Action: Discussed with the Entity clerk. The Entity will begin monitoring revenues and expenditures to determine if the budget should be amended.

Central Louisiana Juvenile Detention Center Authority

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Central Louisiana Juvenile Detention Center Authority has provided the following action summaries relating to findings brought to their attention as a result of their financial review for the year ended June 30, 2020.

PRIOR YEAR FINDINGS

No findings to report.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Central Louisiana Juvenile Detention Center Authority
Pollock, Louisiana

We 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 Center Authority and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Central Louisiana Juvenile Detention Center Authority's compliance with certain laws and regulations during the year ended June 30, 2021, 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 and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below whether for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*During our review of expenditures, we found no such expenditures.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

*Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

*Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

*None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

*We obtained the legally adopted budget and the amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

*We traced documentation for the adoption of the budget and approval of any amendments to the minutes with no exceptions.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*The District had an unfavorable revenue variance of \$294 or 0.1% and an unfavorable expenditure variance of \$3,860 or 9.9%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

*We examined supporting documentation for the six selected documents and they all agreed.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

*All of the payments were properly coded to the correct fund and correct general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

*The selected disbursements were approved by the proper authorities.

Meetings

10. Obtain evidence from management to support that agenda for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

*Discussions with the clerk and our review of the minutes found that the agendas for the meetings were posted.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*The District did not enter into any long-term debt this fiscal year.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

*We inspected payroll records and minutes for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, and gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The District's report is due on December 31, 2021, and was submitted timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*The District did not enter into any new contracts this fiscal year.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

*Our prior year report, dated November 6, 2020 did not include any management letter comments.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Central Louisiana Juvenile Detention Center Authority 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

The Vercher Group

Jena, Louisiana
November 24, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE

THE VERCHER GROUP

A Professional Corporation of

Certified Public Accountants

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

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In connection with your review of our financial statements as of June 30, 2021, 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 November 24, 2021.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

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 R.S. 42:1101-1124.

Yes No N/A

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 R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No N/A

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 R.S. 39:1410.60-1410.65.

Yes No N/A

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, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

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

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A


We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.

Signed: 
Title: President CLJDA