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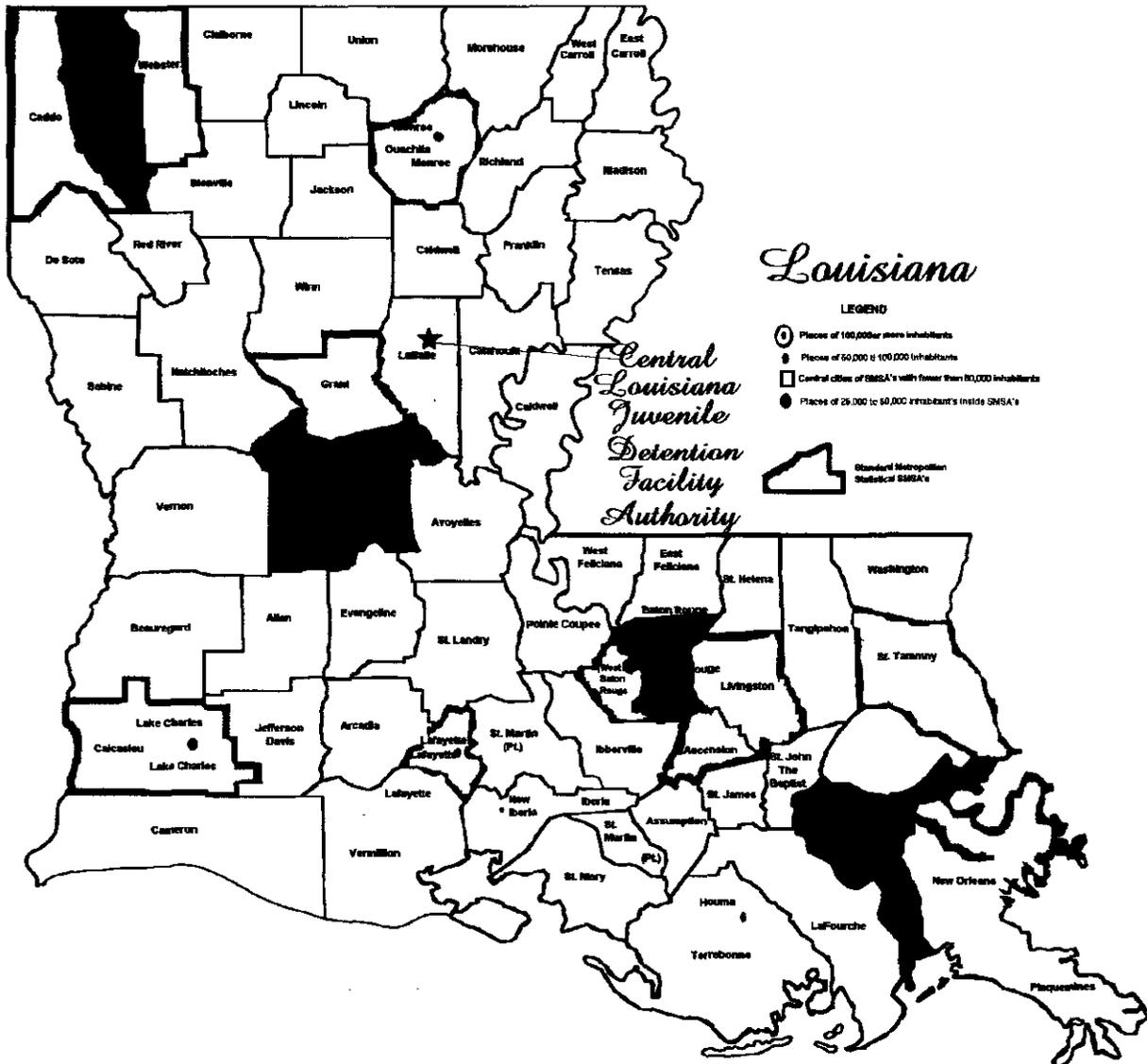
***CENTRAL LOUISIANA JUVENILE
DETENTION FACILITY AUTHORITY***

***ANNUAL FINANCIAL STATEMENTS
June 30, 2004***

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

Release Date 12-15-04

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

Annual Financial Statements As of and for the Year Ended June 30, 2004 With Supplemental Information Schedules

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**CENTRAL LOUISIANA JUVENILE
DETENTION FACILITY AUTHORITY**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements. The statement of net assets and the statement of activities provide information about the activities of the Authority as a whole and present a longer-term view of the Authority's finances. Fund financial statements tell how the services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Authority's operation in more detail than the government-wide financial statements by providing information about the Authority's most significant funds.

FINANCIAL HIGHLIGHTS:

- Net assets of the Authority increased by \$187,174 during the year ending with a balance of \$1,496,876.
- The Authority had overall expenses from governmental activities of \$111,412 and revenues of \$248,586 as shown on the government wide financial statements.
- The general fund operated with excess of revenues over expenditures of \$189,704.
- The Authority amended its budget during the year and the final budget shows that the Authority operated within its budgetary constraints during the year.
- There were no major capital asset acquisitions during the year or any new long-term debt activity.
- A comparative analysis will be provided in future years when prior year information is available.

CONTACTING THE AUTHORITY'S FINANCIAL MANGEMENT:

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 Bobby Wilson, Treasurer, at phone number (318) 992-2002.

JOHN R. VERCHER PC
Certified Public Accountant

P.O.Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

INDEPENDENT AUDITOR'S REPORT

Central Louisiana Juvenile Detention Facility Authority
Olla, Louisiana

I have audited the accompanying financial statements of the governmental activities of Central Louisiana Juvenile Detention Facility Authority as of and for the year ended June 30, 2004 which collectively comprise the Authority's financial statements as listed in the table of contents. These financial statements are the responsibility of the Central Louisiana Juvenile Detention Facility Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Central Louisiana Juvenile Detention Facility Authority as of June 30, 2004 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 10, 2004, on my consideration of the Central Louisiana Juvenile Detention Facility Authority's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

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

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

John R. Vercher

October 10, 2004
Jena, Louisiana

JOHN R. VERCHER PC
Certified Public Accountant

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Jena, Louisiana 71342
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Central Louisiana Juvenile Detention Facility Authority
Olla, Louisiana

I have audited the financial statements of the governmental activities of Central Louisiana Juvenile Detention Facility Authority as of and for the year ended June 30, 2004, which collectively comprise the Central Louisiana Juvenile Detention Facility Authority's basic financial statements and have issued my report thereon dated October 10, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 Central Louisiana Juvenile Detention Facility Authority's, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Central Louisiana Juvenile Detention Facility Authority's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this document is public record and its distribution is not limited.

John R. Vercher

Jena, Louisiana
October 10, 2004

Basic Financial Statements

STATEMENT A

Central Louisiana Juvenile Detention Facility Authority
Statement of Net Assets
June 30, 2004

		<u>GENERAL FUND</u>
ASSETS		
Cash and cash equivalents	\$	178,305
Investments		977,812
Receivables (net of allowances for uncollectibles)		28,422
Capital assets (net)		321,326
TOTAL ASSETS	\$	<u>1,505,865</u>
LIABILITIES		
Accounts, salaries, and other payables		8,989
TOTAL LIABILITIES	\$	<u>8,989</u>
NET ASSETS		
Invested in capital assets, net of related debt		321,326
Unrestricted		1,175,550
TOTAL NET ASSETS	\$	<u>1,496,876</u>

The accompanying notes are an integral part of this statement.

STATEMENT B

Central Louisiana Juvenile Detention Facility Authority
Statement of Activities
For the Year Ended June 30, 2004

Governmental Activities	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue	<u>Net (Expenses) Revenues and Change in Net Assets</u> Governmental Activities
General	\$111,412	\$ -0-	\$44,825	\$ -0-	\$(66,587)	(66,587)
						\$ 233,438
						20,323
						187,174
						1,309,702
						<u>1,496,876</u>

General Revenues
Interest Income
Change in Net Assets
Net assets-beginning
Net assets-ending

The accompanying notes are an integral part of this statement.

STATEMENT C

Central Louisiana Juvenile Detention Facility Authority
Balance Sheet, Governmental Funds
June 30, 2004

		<u>GENERAL FUND</u>
ASSETS		
Cash and cash equivalents	\$	178,305
Investments		977,812
Receivables (net of allowances for uncollectibles)		28,422
TOTAL ASSETS	\$	<u>1,184,539</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts, salaries, and other payables		8,989
Unreserved, reported in:		
General Fund		1,175,550
TOTAL LIABILITIES AND FUND BALANCES	\$	<u>1,184,539</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

Central Louisiana Juvenile Detention Facility Authority
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2004

		<u>GENERAL FUND</u>
REVENUES		
Court fees	\$	233,438
Investment earnings		20,323
Grant (JAIBG Reimbursement)		44,825
TOTAL REVENUES	\$	<u>298,586</u>
EXPENDITURES		
Salaries/Personnel Costs	\$	44,109
Utilities		6,562
Rent		3,850
Travel		16,923
Insurance		1,024
Professional Fees		7,896
Contract Cost		24,000
Meeting Cost		1,408
Office Expense		3,110
TOTAL EXPENDITURES	\$	<u>108,882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	189,704
Fund balances-beginning	\$	985,846
Fund balances-ending	\$	<u>1,175,550</u>

The accompanying notes are an integral part of this statement.

*Notes to the
Financial Statements*

Central Louisiana Juvenile Detention Facility Authority

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

LaSalle Parish Communication Authority was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Communications Authority is administered by a board of seven commissioners and are collectively referred to as the board of commissioners and are appointed by the LaSalle Parish Police Jury. The board is governed by Chapter 31 Title 33 of the Louisiana Revised Statutes of 1950, as amended (R.S. 33:9101-9106) and other constitutional or statutory authority as provided by the legislature. The Authority was formed to plan, develop, test and implement "E-911" (Enhanced) communications system.

In conformance with GASB Statement No. 14, the LaSalle Parish Communication Authority is a component unit of the LaSalle Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the LaSalle Communication Authority and do not present information on the LaSalle Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

A. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the LaSalle Parish Communications Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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 meetings 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, AND 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. Property taxes are recognized as revenues in the year for which they are levied. 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 Facility Authority

Notes to the Financial Statements-Continued

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 Facility 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. BUDETARY PRACTICES

The Authority prepares a budget at the beginning of each year. The Board approves the budget and any subsequent amendments. All appropriations end at year end.

D. CASH AND INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

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

Central Louisiana Juvenile Detention Facility Authority

Notes to the Financial Statements-Continued

- *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.

	Bank Balance 6/30/2004
Bank Balances	\$ 1,160,360
<i>Secured as Follows:</i>	
FDIC (Category-1)	800,000
Securities (Category-2)	699,098
Total	\$ 1,499,098
Unsecured (Category-3)	\$ 5,872

E. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

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

F. 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.

G. ENCUMBRANCES

The Authority does not utilize encumbrance accounting.

H. RECONCILIATIONS OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets (Net of accumulated depreciation)	\$321,326
Net Adjustment	\$321,326

Central Louisiana Juvenile Detention Facility Authority

Notes to the Financial Statements-Continued

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 assets of governmental activities.

Depreciation Expense	\$ (2,530)
Net Adjustment	<u>\$ (2,530)</u>

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

	<u>6-30-2003</u>				<u>6-30-2004</u>
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>		<u>Balance</u>
Plant	\$268,066				\$268,066
Equipment	59,026	\$ -0-	\$ -0-		59,026
Accumulated Depreciation	(3,236)	(2,530)	-0-		(5,766)
Net Fixed Assets	<u>\$323,856</u>	<u>\$(2,530)</u>	<u>\$ -0-</u>		<u>\$321,326</u>

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5-10 Years
Plant	40 Years

3. RECEIVABLES

The receivables at June 30, 2004 are detailed below:

Court Costs	\$20,405
Reimbursements	<u>8,017</u>
Total	<u>\$28,422</u>

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

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.

Central Louisiana Juvenile Detention Facility Authority

Notes to the Financial Statements-Continued

5. BOARDMEMBER NAMES

<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

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

Required Supplemental Information

Central Louisiana Juvenile Detention Facility Authority
Statement of Revenues,
Expenditures and Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended June 30, 2004

	Budget Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)
	Original	Final		
REVENUES				
Court Fees	\$ -0-	\$ 232,000	\$ 233,438	\$ 1,438
Interest	-0-	18,900	20,323	1,423
Grant	250,000	56,000	44,825	(11,175)
Total Revenues	\$ 250,000	\$ 306,900	\$ 298,586	\$ (8,314)
EXPENDITURES				
Salaries/Personnel Costs	\$ 76,794	\$ 48,480	\$ 44,109	\$ 4,371
Professional Fees	11,490	6,633	7,896	(1,263)
Insurance	7,200	1,025	1,024	1
Contract	-0-	18,000	24,000	(6,000)
Travel (mileage, meals, lodging)	17,000	16,071	16,923	(852)
Utilities	1,400	7,000	6,562	438
Rent	4,200	4,200	3,850	350
Equipment	1,250	-0-	-0-	-0-
Office Expense	8,850	2,925	3,110	(185)
Meeting Cost	2,081	1,800	1,408	392
Total Expenditures	\$ 130,265	\$ 106,134	\$ 108,882	\$ (2,748)
EXCESS OF REVENUES OVER EXPENDITURES	\$ 119,735	\$ 200,766	\$ 189,704	\$ (11,062)
FUND BALANCE (Deficit) AT BEGINNING OF YEAR			\$ 985,846	
FUND BALANCE (Deficit) AT END OF YEAR			\$ 1,175,550	

The accompanying notes are an integral part of this statement.

Other Reports

Central Louisiana Juvenile Detention Facility Authority

SCHEDULE OF FINDINGS AND QUESTIONED COST

For the Year Ended June 30, 2004

I was engaged to audit the basic financial statements of the Central Louisiana Juvenile Detention Facility Authority as of and for the year ended June 30, 2004 and have issued my report thereon dated October 10, 2004. I conducted my audit in accordance with generally accepted auditing standards and the standards in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2004 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. Identification Of Major Programs:

CFDA Number (s)

Name Of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs: \$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? Yes No

Central Louisiana Juvenile Detention Facility Authority

SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
For the Year Ended June 30, 2004

Section II – Financial Statement Findings Required To Be Reported In Accordance With GAGAS

No items to report.

Section III – Internal Control

No items to report.

Section IV– Federal Awards Findings and Questioned Costs.

Not applicable.

Central Louisiana Juvenile Detention Facility Authority

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

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

The management of the LaSalle Parish Communications Authority, LaSalle Parish, Jena, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their compilation for the year ended June 30, 2003.

PRIOR YEAR MANAGEMENT LETTER COMMENTS

2003-C-1 Finding: Budgets (Resolved)

The Authority had an unfavorable variance in budgeting its revenue by \$36,307 or 8.6%. The State Budget Act requires that when actual revenues fall below budget revenues by more than 5% the budget should be amended.

Corrective Action:

The Central Louisiana Juvenile Detention Facility Authority began amending its budget when it discovered an unfavorable variance of more than 5%.

2003-I-1 Finding: Unsecured Bank Accounts (Resolved)

At June 30, 2003 the Authority had funds at Sabine State Bank, Cottonport Bank and Bank of Montgomery that were not adequately secured. Although the amounts are not material, the banks in question are required by law to pledge securities as collateral for funds on deposit in access of the \$100,000 FDIC limit.

Corrective Action:

The Authority's management began contacting the banks in question in obtaining written verification that all deposits are adequately secured.