

**FLORIDA PARISHES JUVENILE  
JUSTICE DISTRICT**

Annual Financial Statements

June 30, 2025

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## **Independent Auditor's Report**

To the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Covington, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of Florida Parishes Juvenile Justice District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11, and the budgetary comparison information, the schedule of changes in the District's net OPEB liability and related ratios, the schedule of the District's proportionate share of net pension liability, and the schedule of the District's contributions on pages 41 through 44, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation paid to board members, the schedule of compensation, benefits, and other payments to agency head, as required by Louisiana Revised Statute (R.S.) 24:513 A(3), and the justice system funding schedule - receiving entity, as required by Act 87 of the 2020 Regular Legislative Session, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of compensation paid to board members, the schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedule - receiving entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Mauldin & Jenkins, LLC*

Covington, LA  
December 29, 2025

**REQUIRED SUPPLEMENTARY INFORMATION (PART I)  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Management's Discussion and Analysis

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### Introduction

The Florida Parishes Juvenile Justice District (the District) is pleased to present its financial statements. This discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position, (d) identify any significant variations from the District's financial plan, and (e) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts at a summary level, please read it in conjunction with the District's financial statements.

### Factors Affecting the District's Operations and Finances

The District operates the Florida Parishes Juvenile Detention Center (FPJDC). The FPJDC is a secure placement for juveniles from within the Twenty-First and Twenty-Second Louisiana Judicial Districts (encompassing 5 parishes) requiring secure, residential detention. The FPJDC is situated on approximately 40 acres within a rural portion of Tangipahoa Parish (along State Highway 190 East), 10 acres of which are developed with infrastructure that includes, but is not limited to, a private water well, sewer treatment plant, generators for back-up power, fire suppression tanks, multiple building structures, and yards with high fencing - topped with razor ribbon. It is the region's only juvenile detention center.

The FPJDC can house a maximum of 133 juvenile detainees and operates 24 hours a day/ 365 days a year, accepting intakes from law enforcement around the clock. There are 4 shifts of Juvenile Detention Staff, implementing the security operations of the FPJDC, averaging 13 staff per shift. Given that the FPJDC is remotely located, it does not have public water or sewer, hence, establishing the need for its sewer treatment system and water well. The remote location of the FPJDC also dictates the need for back-up power, hence, generator power being critical. Additionally, safety and fire suppression are also key components of a secure facility operation. Therefore, an extensive fire suppression system is in place, along with various locking, lighting, and surveillance controls.

Regardless of the FPJDC's detainee population at any given time, the FPJDC must maintain a staff to detainee ratio promulgated by Louisiana Juvenile Detention Standards for licensure. Licensure is a requirement for operation, as well as being accredited and monitored by the Louisiana Department of Children and Family Services. Given the staffing of the FPJDC being proportional, the FPJDC has been able to operate with reduced staffing during periods of reduced detainee population. Historically (for the past 5 fiscal years), the District has elected to roll the assessed millage rate backwards, accepting less than the allotted 3-mill taxing rate. This action sought to be appropriate during periods of operation that would generate excess revenue. Conversely, the District must also stand ready to accept the full authorized millage rate in the event of detainee population increases, additional public safety and juvenile service ventures, and/or unforeseen circumstances (i.e., capital emergencies) that would promulgate such.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Management's Discussion and Analysis

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### Financial Highlights

- At June 30, 2025, the District's assets plus deferred outflows of resources exceeded its liabilities plus deferred inflows of resources by \$22,465,488 (net position). Of this amount, \$11,354,361 (unrestricted net position) may be used to meet the District's ongoing obligations.
- For the year ended June 30, 2025, the District's total net position increased by \$1,406,836.
- At June 30, 2025, the District's General Fund reported an ending fund balance of \$25,791,406, an increase of \$1,500,904 for the year.

### Overview of the Annual Financial Report

The annual report consists of four parts: management's discussion and analysis, the financial statements, required supplementary information, and other supplementary information. The management's discussion and analysis is intended to serve as an introduction to the District's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund statements that focus on individual parts of the District's government, reporting the District's operations in more detail than the government-wide statements and providing a short-term financial picture. The governmental fund statements tell how general government services were financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. Finally, there is a section of required supplementary information that further explains and supports the information in the financial statements, and additional supplementary information that the District presents for additional analysis.

### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. The statement of net position presents information on the District's assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting, in a manner similar to the accounting used by private business enterprises. The difference between the assets plus deferred outflows and liabilities plus deferred inflows is reported as net position. Over time, the increases or decreases in net position and changes in the components of net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Management's Discussion and Analysis

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The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (e.g., court costs and grant revenue).

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the District are governmental-type funds.

*Governmental Funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for governmental funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the District's more immediate decisions on the current use of financial resources. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts an annual appropriated budget for its General Fund which also includes the court cost and tax revenue funds combined together. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

### Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 39 of this report.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Management's Discussion and Analysis

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### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the District's net position for the current year as compared to the prior year:

	Governmental Activities	
	2025	2024
<b>Assets</b>		
Current and Other Assets	\$ 26,235,351	\$ 25,178,641
Capital Assets Not Being Depreciated	304,579	304,579
Capital Assets Being Depreciated, Net	10,806,548	10,530,834
<b>Total Assets</b>	<b>37,346,478</b>	36,014,054
<b>Deferred Outflows of Resources</b>	<b>3,801,725</b>	6,721,881
<b>Total Assets and Deferred Outflows of Resources</b>	<b>41,148,203</b>	42,735,935
<b>Liabilities</b>		
Current Liabilities	443,945	888,139
Long-Term Liabilities	14,626,483	19,031,349
<b>Total Liabilities</b>	<b>15,070,428</b>	19,919,488
<b>Deferred Inflows of Resources</b>	<b>3,612,287</b>	1,757,795
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>18,682,715</b>	21,677,283
<b>Net Position</b>		
Net Investment in Capital Assets	11,111,127	10,835,413
Unrestricted	11,354,361	10,223,239
<b>Total Net Position</b>	<b>\$ 22,465,488</b>	\$ 21,058,652

Approximately 49% of the District's net position reflects its net investment in capital assets (land, construction in progress, buildings, equipment, and improvements, net of accumulated depreciation). There is no outstanding debt associated with the capital assets. The remaining 51% of the District's net position is unrestricted and may be used to meet the District's ongoing obligations.

Cash and cash equivalents comprise 70% of total assets, while capital assets comprise 30%.

Deferred outflows of resources and deferred inflows of resources are related to the pension liability and other postemployment benefit liability.

## FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

### Management's Discussion and Analysis

The District's long-term liabilities are comprised primarily of its net pension liability representing its proportionate share of the Louisiana State Employees' Retirement System's unfunded liability. That liability was \$12,283,361 and \$16,266,880 at June 30, 2025 and 2024, respectively. The long-term liabilities also include amounts for unpaid leave, retiree health insurance, and postemployment benefits.

In order to further understand what makes up the changes in net position, the following table provides a summary of the results of the District's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table.

	<b>Governmental Activities</b>	
	<b>2025</b>	<b>2024</b>
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 1,024,114	\$ 493,329
Intergovernmental	273,680	284,212
General Revenues		
Ad Valorem Taxes	12,207,243	11,315,442
Court Costs	264,716	264,983
Interest and Other Revenue	1,219,972	1,216,906
<b>Total Revenues</b>	<b>14,989,725</b>	<b>13,574,872</b>
<b>Expenses</b>		
Public Safety	13,582,889	14,530,684
<b>Total Expenses</b>	<b>13,582,889</b>	<b>14,530,684</b>
<b>Change in Net Position</b>	<b>1,406,836</b>	<b>(955,812)</b>
<b>Net Position, Beginning</b>	<b>21,058,652</b>	<b>22,014,464</b>
<b>Net Position, Ending</b>	<b>\$ 22,465,488</b>	<b>\$ 21,058,652</b>

Total revenues increased by \$1,414,853, or approximately 10.42%, from the previous year.

Total expenses decreased by \$947,795, or 6.5%, from the previous year. The decrease in expenses was due to a decrease in salaries, pension expense, and related benefits along with a decrease in professional services costs in the current year.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Management's Discussion and Analysis

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### General Fund Budgetary Highlights

For the General Fund, actual revenues were \$129,594 more than the final budgeted amounts of \$14,860,131. Actual expenditures were \$129,870 more than the final budgeted amounts.

Variations from the General Fund's final budget amounts and actual amounts are as follows:

- Actual operating services costs were \$33,702 more than the final budgeted amounts.
- Actual operating supplies costs were \$27,821 more than the final budgeted amounts.
- Actual professional services costs were \$153,076 more than the final budgeted amounts.
- Actual capital outlay expenditures were \$36,461 more than the final budgeted amounts.

The District's budgets for fiscal 2025 were adopted in accordance with Louisiana law and were based upon projections of anticipated available fund balance to begin the year, projected revenues, and anticipated expenditures to carry out operations and for needed capital outlay. The budgets were amended from the original amounts as a clearer picture of how those revenue and expenditure amounts would actually materialize evolved.

### Capital Assets

The District's investment in capital assets as of June 30, 2025 was \$11,111,127 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and improvements, and equipment. The accumulated depreciation was \$11,809,040, with the cost of capital assets being \$22,920,167 as of June 30, 2025. The District has no debt outstanding associated with these capital assets.

### Long-Term Debt

The District's long-term debt consists of its other postemployment benefit liability, net pension liability, and accrued vacation payable. The District had \$2,112,588 in other postemployment benefits payable at year-end compared to \$2,502,573 at the previous year-end, a decrease of \$389,985. The net pension liability decreased \$3,983,519. See more information regarding the net pension liability in Note 6.

	<b>2025</b>	2024
Net Other Postemployment Benefits Liability	\$ 2,112,588	\$ 2,502,573
Net Pension Liability	12,283,361	16,266,880
Accrued Vacation Liability	230,534	261,896
<b>Total</b>	<b>\$ 14,626,483</b>	<b>\$ 19,031,349</b>

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Management's Discussion and Analysis

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### **Economic Factors and Next Year's Budget**

The District is dependent on ad valorem taxes for 81% of its revenues. For the 2026 fiscal year (and calendar 2025), the Board levied 2.9 mills which is consistent with the millage levied in recent years. Revenues relating to property taxes are expected to increase modestly due to new properties entering the tax rolls. Expenses are expected to be consistent with the amounts from fiscal year 2025 with nominal increases in some areas.

### **Request for Information**

This financial report is designed to provide our citizens and creditors with a general overview of the District's finances and reveal the District's accountability for the money it receives. Questions regarding this report or requests for additional information should be addressed to George R. Coxen, Jr., Post Office Box 788, Amite, Louisiana 70422.

**BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Statement of Net Position**  
**June 30, 2025**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 25,880,586
Receivables	354,765
Capital Assets Not Being Depreciated	304,579
Capital Assets Being Depreciated, Net of Accumulated Depreciation	<u>10,806,548</u>
<b>Total Assets</b>	<u>37,346,478</u>
<b>Deferred Outflows of Resources</b>	
OPEB Related	1,688,604
Pension Related	<u>2,113,121</u>
<b>Total Deferred Outflows of Resources</b>	<u>3,801,725</u>
<b>Liabilities</b>	
Accounts Payable	245,139
Accrued Expenses	80,091
Accrued Salaries Payable	118,715
Accrued Vacation Payable	230,534
Net Pension Liability	12,283,361
Other Postemployment Benefits	<u>2,112,588</u>
<b>Total Liabilities</b>	<u>15,070,428</u>
<b>Deferred Inflows of Resources</b>	
OPEB Related	2,093,426
Pension Related	<u>1,518,861</u>
<b>Total Deferred Inflows of Resources</b>	<u>3,612,287</u>
<b>Net Position</b>	
Net Investment in Capital Assets	11,111,127
Unrestricted	<u>11,354,361</u>
<b>Total Net Position</b>	<u><u>\$ 22,465,488</u></u>

The accompanying notes are an integral part of these financial statements.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

Functional Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Public Safety	\$ 13,582,889	\$ 1,024,114	\$ 273,680	\$ (12,285,095)
<b>Total Governmental Activities</b>	<b>\$ 13,582,889</b>	<b>\$ 1,024,114</b>	<b>\$ 273,680</b>	<b>(12,285,095)</b>
<b>General Revenues</b>				
Ad Valorem Taxes				12,207,243
Court Costs				264,716
Interest				797,014
Other				422,958
<b>Total General Revenues</b>				<b>13,691,931</b>
<b>Change in Net Position</b>				<b>1,406,836</b>
<b>Net Position, Beginning of Year</b>				<b>21,058,652</b>
<b>Net Position, End of Year</b>				<b>\$ 22,465,488</b>

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS**

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Governmental Fund**  
**Balance Sheet**  
**June 30, 2025**

	<b>General Fund</b>
<hr/>	
<b>Assets</b>	
Cash and Cash Equivalents	\$ 25,880,586
Receivables	<u>354,765</u>
<b>Total Assets</b>	<u><u>\$ 26,235,351</u></u>
<b>Liabilities and Fund Balances</b>	
<b>Liabilities</b>	
Accounts Payable	\$ 245,139
Accrued Expenses	80,091
Accrued Salaries Payable	<u>118,715</u>
<b>Total Liabilities</b>	<u>443,945</u>
<b>Fund Balances</b>	
Unassigned	<u>25,791,406</u>
<b>Total Fund Balances</b>	<u>25,791,406</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 26,235,351</u></u>

The accompanying notes are an integral part of these financial statements.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Reconciliation of the Governmental Fund Balance Sheet to the**  
**Government-Wide Statement of Net Position**  
**June 30, 2025**

<b>Fund Balances - Governmental Fund</b>		<b>\$ 25,791,406</b>
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred outflow amounts related to:		
Postemployment Benefits Liability	\$ 1,688,604	
Pension Liability	<u>2,113,121</u>	3,801,725
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		11,111,127
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Accrued Vacation Payable	(230,534)	
Net Pension Liability	(12,283,361)	
Postemployment Healthcare Benefit Payable	<u>(2,112,588)</u>	(14,626,483)
Deferred inflow amounts related to:		
Postemployment Benefits Liability	(2,093,426)	
Pension Liability	<u>(1,518,861)</u>	(3,612,287)
<b>Net Position of Governmental Activities</b>		<b><u>\$ 22,465,488</u></b>

The accompanying notes are an integral part of these financial statements.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Governmental Fund**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance**  
**For the Year Ended June 30, 2025**

	<b>General Fund</b>
<hr/>	
<b>Revenues</b>	
Ad Valorem Taxes	\$ 12,207,243
Court Costs	264,716
Fees for Services	1,024,114
Intergovernmental Revenues	273,680
Interest	797,014
Other	422,958
	<hr/>
<b>Total Revenues</b>	<b>14,989,725</b>
	<hr/>
<b>Expenditures</b>	
Public Safety	
Salaries and Benefits	9,261,048
Travel and Training	28,752
Operating Services	997,185
Operating Supplies	696,691
Professional Services	1,423,040
Capital Outlay	1,082,105
	<hr/>
<b>Total Expenditures</b>	<b>13,488,821</b>
	<hr/>
<b>Net Change in Fund Balance</b>	<b>1,500,904</b>
	<hr/>
<b>Fund Balance, Beginning of Year</b>	<b>24,290,502</b>
	<hr/>
<b>Fund Balance, End of Year</b>	<b>\$ 25,791,406</b>
	<hr/> <hr/>

The accompanying notes are an integral part of these financial statements.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance of the Governmental Fund**  
**to the Statement of Activities**  
**For the Year Ended June 30, 2025**

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<b>Net Change in Fund Balance - Total Governmental Fund</b>	<b>\$ 1,500,904</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	275,714
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GASB Statement No. 68 requires a prescribed method of pension expense recognition within the District's government-wide financial statements.	(211,774)
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GASB Statement No. 75 requires a prescribed method of OPEB expense recognition within the District's government-wide financial statements.	(189,370)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	31,362
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<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 1,406,836</u></b>
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The accompanying notes are an integral part of these financial statements.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies

#### Introduction

The Florida Parishes Juvenile Justice District (the District) was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute (R.S.)15:1094, as a political subdivision of the State, with territorial jurisdiction throughout the Twenty-First and Twenty-Second Judicial Districts, including the Parishes of Livingston, St. Helena, St. Tammany, Tangipahoa, and Washington. The District is governed by a Board of Commissioners (the Board) composed of eight commissioners who are residents of the District. Two commissioners are appointed for terms of four years by the Judges of the Twenty-First Judicial District; two commissioners are appointed for terms of four years by the Judges of the Twenty-Second Judicial District; one commissioner is jointly appointed for a term of four years by the Judges of the City courts of Bogalusa and Slidell; one commissioner is jointly appointed for a term of four years by the Judges of the City Courts of Denham Springs and Hammond; two commissioners are appointed for a term of four years by the District Attorney of the Twenty-First Judicial District and by the District Attorney of the Twenty-Second Judicial District, respectively. All appointments must be confirmed by the Louisiana Senate. The Board receive no compensation for their services on the board.

The purpose of the District is to assist and afford opportunities to children who enter the juvenile justice system, or who are children in need of care or supervision, to become productive, law-abiding citizens of the community, parish, and state by the establishment of rehabilitative programs within a structured environment and to provide physical facilities and related services for children throughout the Parishes of Livingston, St. Helena, St. Tammany, Tangipahoa, and Washington.

The Board has authority to purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease as lessor or lessee, manage, and administer or enter into contracts for the management, administration, and operation of a juvenile detention facility or facilities, shelter care facility or facilities, or such other juvenile justice facilities as are useful, necessary, expedient, or convenient to carry out the plans and purposes of the District and for the orderly conduct of its business.

The District presently owns and operates the Florida Parishes Juvenile Detention Center, a 133-bed secure detention facility housing juveniles. Management and operation of the detention center is performed by an executive director and 80 plus employees. Funding for the District is provided by: (1) court costs levied on all felony and misdemeanor prosecutions, including traffic offenses, by any court in the District, (2) charges for services provided by the detention center, (3) grants from the Department of Corrections, State of Louisiana, and (4) ad valorem taxes.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### **Basis of Presentation**

The accounting and reporting policies of the District conform to accounting principles generally accepted in the United States of America (U.S. GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

#### **Financial Reporting Entity**

For reporting purposes, the District is the financial reporting entity. The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The criteria for including organizations as component units within the District's reporting entity, is set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

Based on the application of the above criteria, it was determined the District has no potential component units. As a result, this report includes only funds and account groups which are controlled by or dependent on the District. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. Additionally, in application of these criteria, it was determined that the District is not a component unit of any other government.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### **Fund Accounting**

The District uses fund accounting to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The funds focus on the sources, uses, and balances of current financial resources. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance programs and operations of the District in the near-term. The following is the District's governmental fund (and major fund):

*General Fund* - The general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.

#### **Measurement Focus/Basis of Accounting**

The statement of net position and the statement of activities display information about the reporting government as a whole. These statements include all the financial activities of the District. The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of the GASB's Codification of Governmental Accounting and Financial Reporting Standards.

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 are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### Measurement Focus/Basis of Accounting (Continued)

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The major fund of the District is the General Fund.

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which are recognized when payment is due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Governmental funds use the following practices in recording revenues and expenditures:

*Revenues* - Revenues from ad valorem taxes, court costs, and other services are recognized when they become measurable and available as net current assets (i.e., when the service is performed). Substantially all other revenues are recorded when received.

*Expenditures* - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

*Other Financing Sources (Uses)* - Transfers between funds that are not expected to be repaid, funds for operating expenses, long-term debt proceeds, etc., are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide financial statements.

The government-wide financial statements are accounted for using an economic resources measurement focus and the accrual basis of accounting.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### Measurement Focus/Basis of Accounting (Continued)

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used, regardless of the timing of related cash flows. Ad valorem taxes and state revenue sharing 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.

#### Budgets and Budgetary Accounting

Budgetary procedures applicable to the District are defined in R.S. 39:1301-14. The major requirements of the Local Government Budget Act are summarized as follows:

1. The District must adopt a budget each year for the General Fund and each special revenue fund, if applicable.
2. Management works with the District's accountant to prepare a proposed budget and submit the proposed budget to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in each parish in which the District has jurisdiction. The proposed budget was submitted to the Board on May 13, 2024. Upon acceptance by the Board, the proposed budget was published in the official journal in each parish in which the District has jurisdiction.
3. A public hearing on the proposed budget must be held at least ten days after publication of the call for the hearing. A public hearing was held on the proposed budget on June 17, 2024.
4. After the public hearing, the budget is adopted by ordinance. All action necessary to adopt and implement the budget must be completed prior to the end of the fiscal year in progress. The budget was adopted on June 17, 2024.
5. The District must certify completion of all actions required to adopt and implement the budget by publishing a notice in the official journal in each parish in which the District has jurisdiction.
6. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board.
7. All budgetary appropriations lapse at the end of each fiscal year.

During the year ended June 30, 2025, the General Fund's actual expenditures of \$13,488,821 exceeded the budgeted expenditures of \$13,358,951, resulting in an unfavorable variance of \$129,870.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### **Cash and Cash Equivalents and Investments**

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at market value. At June 30, 2025, the District had no investments.

#### **Receivables**

Receivables consist of intergovernmental receivables related to due from other governments for reimbursement of expenditures and various tax revenues due at year-end.

#### **Prepaid Expenses**

Prepaid expenses are accounted for using the consumption method or properly divided over the periods in which the services are provided.

#### **Capital Assets**

All capital assets of the District are recorded at historical cost in the government-wide and proprietary fund financial statements. Depreciation of all exhaustible capital assets is charged as an expense against its operations. In the governmental fund financial statements, capital assets used in the governmental fund operations are accounted for as capital outlay expenditures upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. The District capitalizes equipment and furniture in excess of \$1,000. Useful lives vary from 15 to 40 years for building and improvements, and 5 to 20 years for equipment.

Depreciation expense for the year ended June 30, 2025 amounted to \$806,391 for the governmental activities.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources, which represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for a deferred outflow of resources related to the net pension liability and the net other postemployment benefit (OPEB) liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has two items that qualify for a deferred inflow of resources related to the net pension liability and the net OPEB liability.

#### Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave.

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

<b>Years of Service</b>	<b>Accrued Annual Leave Per Year</b>
0 - 3 Years	96 Hours
3 - 5 Years	120 Hours
6+ Years	126 Hours
7+ Years	132 Hours
8+ Years	138 Hours
9+ Years	144 Hours
Over 10 Years	160 Hours

Sick leave is granted at the rate of 12 days per year. Annual and sick leave may be accumulated if not used. Accumulated and unused annual leave is paid upon an employee's separation of service up to 240 hours. Accumulated unused sick leave may also be paid upon retirement up to 240 hours. However, absent retirement, unused accumulated sick leave is not paid upon separation of service. As of June 30, 2025, an accrued leave liability of \$230,534 is recorded in the government-wide financial statements, all of which is considered to be long-term.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### Equity Classifications

In the government-wide financial statements, net position is displayed in the following three components:

1. *Net Investment in Capital Assets* - This component of net position consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, plus deferred outflows of resources, less deferred inflows of resources, related to those assets.
2. *Restricted* - This component of net position consists of assets that have constraints that are externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

In the governmental fund financial statements, fund balances are classified as follows:

1. *Nonspendable* - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
2. *Restricted Fund Balance* - Amounts that can be spent only for specific purposes because of enabling legislation or externally imposed conditions by grantors, creditors, or citizens.
3. *Committed* - This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority which includes the resolutions of the District. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.
4. *Assigned* - This component consists of amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the District's Board.
5. *Unassigned Fund Balance* - All amounts not included in other spendable classifications.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position/fund balance first.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 1. Summary of Significant Accounting Policies (Continued)

#### Estimates

The preparation of financial statements in conformity with U.S. GAAP 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

#### Adoption of New Accounting Pronouncements and Standards

During the fiscal year ended June 30, 2025, the following Governmental Accounting Standards Board pronouncements were effective and implemented by the District:

**Statement No. 101, Compensated Absences.** The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The adoption of the Statement did not have a material effect on the financial statements.

**Statement No. 102, Certain Risk Disclosures.** The objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The adoption of the Statement did not have a material effect on the financial statements.

#### Upcoming Accounting Pronouncements and Standards

**Statement No. 103, Financial Reporting Model Improvements.** The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

**Statement No. 104, Disclosure of Certain Capital Assets.** The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

### Note 2. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2025 consisted of demand deposits with a carrying value of \$25,880,586 and a bank balance of \$26,091,381. These deposits are stated at cost which approximates market.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 2. Cash and Cash Equivalents (Continued)

#### Custodial Credit Risk - 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 bank. 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.

At June 30, 2025, the District had \$26,091,381 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 in federal deposit insurance per institution and the remaining amount was insured by pledged securities held by the custodial bank in the name of the fiscal agent bank.

### Note 3. Receivables

The following is a summary of receivables at June 30, 2025:

#### Intergovernmental

Department of Corrections	\$ 335,207
Court Costs, Various Courts	8,467
Intergovernmental Revenues	<u>11,091</u>
	354,765
Less: Allowance for Uncollectible	<u>-</u>
<b>Total Receivable, Net</b>	<b><u>\$ 354,765</u></b>

Management considers all receivables at June 30, 2025 to be fully collectible.

### Note 4. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1<sup>st</sup> of each year. Taxes are levied by the District during the year actually billed to taxpayers and become due in November. Billed taxes become delinquent on December 31<sup>st</sup> of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when levied for the year budgeted. The taxes are generally levied in June or July of each year. The Tangipahoa Parish, Livingston Parish, St. Helena Parish, Washington Parish, and St. Tammany Parish Sheriffs' Offices bill and collect the property tax using the assessed value determined by the Tax Assessors of those Parishes. The taxes are generally collected in December of the current year and January and February of the ensuing year. The District has an authorized millage of 3.00 mills which expires in 2035. For 2025, the District levied 2.90 mills for a tax levy of \$12,788,323 on taxable property.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

### Note 5. Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2025 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions/ Transfers	Ending Balance
<b>Capital Assets Not Being Depreciated</b>				
Land	\$ 304,579	\$ -	\$ -	\$ 304,579
Construction in Progress	-	-	-	-
<b>Total Capital Assets Not Being Depreciated</b>	<b>304,579</b>	<b>-</b>	<b>-</b>	<b>304,579</b>
<b>Capital Assets Being Depreciated</b>				
Buildings and Improvements	19,041,586	805,452	-	19,847,038
Equipment and Vehicles	2,491,897	276,653	-	2,768,550
<b>Total Capital Assets Being Depreciated</b>	<b>21,533,483</b>	<b>1,082,105</b>	<b>-</b>	<b>22,615,588</b>
<b>Less Accumulated Depreciation for:</b>				
Buildings and Improvements	(9,427,823)	(557,421)	-	(9,985,244)
Equipment and Vehicles	(1,574,826)	(248,970)	-	(1,823,796)
<b>Total Accumulated Depreciation</b>	<b>(11,002,649)</b>	<b>(806,391)</b>	<b>-</b>	<b>(11,809,040)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>10,530,834</b>	<b>275,714</b>	<b>-</b>	<b>10,806,548</b>
<b>Capital Assets, Net</b>	<b>\$ 10,835,413</b>	<b>\$ 275,714</b>	<b>\$ -</b>	<b>\$ 11,111,127</b>

### Note 6. Pension Plan

All employees of the Florida Parishes Juvenile Justice District participate in the Louisiana State Employees' Retirement System. The Louisiana State Employees' Retirement System (LASERS or the System) is an agency of the State of Louisiana established under the provisions of Title 11, Section 401 of the Louisiana Revised Statutes of 1950, as amended. LASERS is a cost sharing, multiple-employer public employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the State and its various departments and agencies and their beneficiaries. LASERS is supervised by an eleven-member Board of Trustees and is funded through employee and employer contributions and investment earnings.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [www.lasersonline.org](http://www.lasersonline.org).

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 6. Pension Plan (Continued)

#### **Benefits Provided**

LASERS provides retirement, deferred retirement option, disability, and survivor benefits.

#### Normal Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute and vary depending on the member's hire date, employer, and job classification. The District's rank and file members hired prior to July 1, 2006 may either retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing 10 years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015 may retire at age 60 upon completing 5 years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing 5 years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after 5 years of creditable service and may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with 12 years of creditable service at age 55, 25 years of creditable service at any age, or with a reduced benefit after 20 years of creditable service.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 6. Pension Plan (Continued)

#### **Benefits Provided (Continued)**

##### Normal Retirement (Continued)

Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan members, a 3.33% accrual rate, and judges, a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, house clerk, sergeants at arms, or senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members hired prior to January 1, 2011 who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit, provided the member lives to the minimum service retirement age and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

##### Deferred Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the District's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the District's realized return on its portfolio (not to be less than zero). Those members who selected the IBO on or after January 1, 2004 are required to enter the SDP as described above.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 6. Pension Plan (Continued)

#### **Benefits Provided (Continued)**

##### Disability Benefits

Generally, active members with 10 or more years of creditable service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age. Upon reaching age 60, the disabled retiree may receive a regular retirement benefit by making application to the Board of Trustees.

##### Survivor Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of 5 years of service credit, at least 2 of which were earned immediately prior to death, or who had a minimum of 20 years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is 10 years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011 must have a minimum of 5 years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

#### **Permanent Benefit Increases/Cost-of-Living Adjustments**

LASERS allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLA), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

#### **Contributions**

Members are required by state statute to contribute 7.5% of their annual covered salaries if hired before July 1, 2006 (closed plan), and 8.0% of their annual covered salaries if hired after July 1, 2006, and the District is required to make employer contributions based on an actuarially determined rate. The employer contribution rate for the fiscal year ended June 30, 2025 was 34.74% of annual covered payroll. The District's contributions paid to LASERS for the year ended June 30, 2025 were \$1,889,566.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

### Note 6. Pension Plan (Continued)

#### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following schedule lists the District's proportionate share of the Net Pension Liability allocated by the pension plan based on the June 30, 2024 measurement date. The District uses this measurement date to record its Net Pension Liability and associated amounts as of June 30, 2025, in accordance with GASB Statement No. 68. The schedule also includes the proportionate share allocation rate used at June 30, 2025 along with the change compared to the June 30, 2024 rate. The District's proportion of the Net Pension Liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at June 30, 2025	Rate at June 30, 2025	Increase (Decrease) on June 30, 2024 Rate
<b>LASERS</b>	\$ 12,283,361	0.22587%	-0.01715%

For the year ended June 30, 2025, the District recognized net pension expense of \$211,774.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ -	\$ 54,326
Changes of Assumptions	85,864	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	1,464,535
Changes in Proportions and Differences between Employer Contributions and Proportionate Share of Contributions	137,691	-
Employer Contributions Subsequent to the Measurement Date	1,889,566	-
<b>Total</b>	<u>\$ 2,113,121</u>	<u>\$ 1,518,861</u>

The District reported a total of \$1,889,566 as a deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2026.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 6. Pension Plan (Continued)

#### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2026	\$ (338,756)
2027	(25,854)
2028	(564,450)
2029	(366,246)

#### Actuarial Assumptions

A summary of actuarial methods and assumptions used in determining the total pension liability for the pension plan as of June 30, 2024 are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 Years
Investment Rate of Return	7.25% per annum, net
Inflation Rate	2.40% per annum
Projected Salary Increases	Based on a 2019 - 2023 experience study, ranging from 2.4% to 15.3%
Cost-of-Living Adjustments	None
Mortality	Non-disabled members - The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021 Disabled members - Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Based on a 2019 - 2023 experience study of the System's members for 2024.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.15% for 2024.

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

### Note 6. Pension Plan (Continued)

Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Cash	0.76%
Domestic Equity	4.29%
International Equity	5.22%
Domestic Fixed Income	2.04%
International Fixed Income	5.24%
Alternative Investments	8.19%
<b>Total</b>	<b>5.61%</b>

#### Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined approved rates. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability was 7.25% for the year ended June 30, 2024 which is unchanged since the prior measurement date of June 30, 2023.

#### Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the Net Pension Liability (NPL) using the discount rate of the System as well as what the District's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate used by the System:

	1.0 % Decrease (6.25%)	Current Discount (7.25%)	1.0% Increase (8.25%)
District's Proportionate Share of LASERS Net Pension Liability	\$ 16,962,995	\$ 12,283,361	\$ 8,306,744

#### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued 2024 Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

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### Note 7. Other Postemployment Benefits (OPEB)

#### General Information about the OPEB Plan

*Plan Description* - The Florida Parishes Juvenile Justice District provides certain continuing health care and life insurance benefits for its retired employees. The Florida Parishes Juvenile Justice District's OPEB Plan (the OPEB Plan) is a single-employer, defined benefit OPEB plan administered by the District. The authority to establish and/or amend the obligation of the employer, employees, and retirees rests with the District. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52, *Postemployment Benefits Other Than Pensions - Reporting for Benefits Not Provided through Trusts That Meet Specified Criteria - Defined Benefit*.

*Benefits Provided* - Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. Life insurance is not provided for retirees. The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* for financial reporting purposes and for this valuation. Medical benefits are provided to employees upon actual retirement. Employees are covered by the Louisiana State Employees' Retirement System whose retirement eligibility (DROP entry) provisions are as follows: age 60 and 10 years of service; or, age 55 and 25 years of service; or, any age and 30 years of service; employees hired after July 1, 2006 and on or before June 30, 2015 are not able to retire or enter DROP until age 60 with 5 years of service; or, hired thereafter, age 62 with 5 years of service.

*Employees Covered by Benefit Terms* - At June 30, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	4
Inactive Employees Entitled to but not Yet Receiving Benefit Payments	-
Active Employees	<u>89</u>
<b>Total</b>	<b><u>93</u></b>

#### Total OPEB Liability

The District's total OPEB liability of \$2,112,588 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs* - The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary Increases	13.9% in first year after hire, decreasing to 3.26% at 19 years of service
Prior Discount Rate	3.93% annually
Discount Rate	5.20% annually
Healthcare Cost Trend Rates	Getzen model, initial trend of 5.5%
Mortality	PubG-2010 with adjustments

# FLORIDA PARISHES JUVENILE JUSTICE DISTRICT

## Notes to Financial Statements

### Note 7. Other Postemployment Benefits (OPEB) (Continued)

#### Total OPEB Liability (Continued)

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

#### Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 2,502,573
Changes for the Year:	
Service Cost	199,070
Interest	105,921
Differences between Expected and Actual Experience	-
Changes in Assumptions	(681,954)
Benefit Payments and Net Transfers	(13,022)
Net Changes	<u>(389,985)</u>
<b>Balance at June 30, 2025</b>	<b><u>\$ 2,112,588</u></b>

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate* - The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (4.20%) or one percentage point higher (6.20%) than the current discount rate:

	<b>1.0 % Decrease (4.20%)</b>	<b>Current Discount (5.20%)</b>	<b>1.0% Increase (6.20%)</b>
<b>Total OPEB Liability</b>	<b><u>\$ 2,628,548</u></b>	<b><u>\$ 2,112,588</u></b>	<b><u>\$ 1,720,378</u></b>

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates* - The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (4.5%) or one percentage point higher (6.5%) than the current healthcare trend rates:

	<b>1.0 % Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
<b>Total OPEB Liability</b>	<b><u>\$ 1,657,259</u></b>	<b><u>\$ 2,112,588</u></b>	<b><u>\$ 2,744,381</u></b>

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**

**Notes to Financial Statements**

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**Note 7. Other Postemployment Benefits (OPEB) (Continued)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the District recognized OPEB expense of \$202,392. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference Between Expected and Actual Experience	\$ 637,593	\$ 976,312
Changes in Assumptions	1,051,011	1,117,114
<b>Total</b>	<b>\$ 1,688,604</b>	<b>\$ 2,093,426</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ending June 30,</b>	<b>Amount</b>
2026	\$ (102,599)
2027	(102,599)
2028	(102,597)
2029	(167,094)
2030	(184,306)
<b>Thereafter</b>	<b>254,373</b>

**Note 8. Risk Management and Uncertainties**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2025, the District carried insurance through various commercial carriers to cover all risks of loss. The District had no settled claims resulting from these risks that exceeded its commercial coverage in any of the prior three years.

**REQUIRED SUPPLEMENTARY INFORMATION (PART II)**

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in**  
**Fund Balance - Budget and Actual - General Fund**  
**For the Year Ended June 30, 2025**

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Ad Valorem Taxes	\$ 11,500,000	\$ 12,100,000	\$ 12,207,243	\$ 107,243
Court Costs	250,000	259,000	264,716	5,716
Fees for Services	487,000	1,027,744	1,024,114	(3,630)
Intergovernmental Revenues	260,000	260,000	273,680	13,680
Interest	832,000	784,963	797,014	12,051
Other	250,000	428,424	422,958	(5,466)
<b>Total Revenues</b>	<b>13,579,000</b>	<b>14,860,131</b>	<b>14,989,725</b>	<b>129,594</b>
<b>Expenditures</b>				
Public Safety				
Salaries and Benefits	9,957,559	9,378,338	9,261,048	117,290
Travel and Training	31,650	32,653	28,752	3,901
Operating Services	523,290	963,483	997,185	(33,702)
Operating Supplies	639,520	668,870	696,691	(27,821)
Professional Services	1,368,600	1,269,935	1,423,011	(153,076)
Capital Outlay	839,500	1,045,673	1,082,134	(36,461)
<b>Total Expenditures</b>	<b>13,360,119</b>	<b>13,358,951</b>	<b>13,488,821</b>	<b>(129,870)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 218,881</b>	<b>\$ 1,501,180</b>	<b>1,500,904</b>	<b>\$ (276)</b>
<b>Fund Balance, Beginning of Year</b>			<u>24,290,502</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 25,791,406</u>	

See independent auditor's report.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Schedule of Changes in the District's**  
**Net OPEB Liability and Related Ratios**  
**For the Year Ended June 30, 2025**

	2025	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>								
Service Cost	\$ 199,070	\$ 66,653	\$ 70,065	\$ 52,689	\$ 51,154	\$ 53,509	\$ 32,707	\$ 37,269
Interest	105,921	60,791	49,776	78,106	68,133	82,918	67,082	57,343
Changes of Benefit Terms	-	-	-	-	-	-	-	-
Differences between Expected and Actual Experience	-	(62,590)	148,515	(1,613,843)	380,285	(85,571)	354,843	173,611
Changes of Assumptions	(681,954)	845,079	(28,103)	(729,546)	34,715	666,073	172,786	(113,692)
Benefit Payments	(13,022)	(12,343)	(6,350)	(6,019)	(1,977)	(1,874)	(2,113)	(2,003)
<b>Net Change in Total OPEB Liability</b>	<b>(389,985)</b>	897,590	233,903	(2,218,613)	532,310	715,055	625,305	152,528
<b>Total OPEB Liability, Beginning</b>	<b>2,502,573</b>	1,604,983	1,371,080	3,589,693	3,057,383	2,342,328	1,717,023	1,564,495
<b>Total OPEB Liability, Ending</b>	<b>\$ 2,112,588</b>	\$ 2,502,573	\$ 1,604,983	\$ 1,371,080	\$ 3,589,693	\$ 3,057,383	\$ 2,342,328	\$ 1,717,023
Covered-Employee Payroll	\$ 6,029,723	\$ 5,839,360	\$ 4,479,843	\$ 4,349,362	\$ 4,193,738	\$ 4,071,590	\$ 3,135,319	\$ 3,043,999
Net OPEB Liability as a Percentage of Covered-Employee Payroll	35.04%	42.86%	35.83%	31.52%	85.60%	75.09%	74.71%	56.41%
<b>Notes to Schedule:</b>								
Benefit Changes	None	None	None	None	None	None	None	None
<i>Changes in Assumptions</i>								
Discount Rate	5.20%	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%	3.87%
Mortality Trend	PubG-2010 with adjustments Getzen model	PubG-2010 with adjustments Getzen model	RP-2014 4.5% to 5.5%	RP-2014 4.5% to 5.5%	RP-2014 4.5% to 5.5%	RP-2014 4.5% to 5.5%	RP-2000 5.50%	RP-2000 5.50%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Schedule of the District's Proportionate Share**  
**of Net Pension Liability**  
**For the Year Ended June 30, 2025**

<b>Louisiana State Employees' Retirement System</b>	<b>2025</b>	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's Proportion of the Net Pension Liability	<b>0.22587%</b>	0.24302%	0.19843%	0.19116%	0.16561%	0.16855%	0.17192%	0.1505%	0.1589%	0.1685%
Employer's Proportionate Share of the Net Pension Liability	<b>\$ 12,283,361</b>	\$ 16,266,880	\$ 15,000,569	\$ 10,521,125	\$ 13,696,640	\$ 12,211,012	\$ 11,724,819	\$ 10,597,732	\$ 12,478,804	\$ 11,461,020
Employer's Covered Payroll	<b>\$ 5,298,145</b>	\$ 5,105,700	\$ 4,447,015	\$ 4,227,812	\$ 3,770,448	\$ 3,470,074	\$ 3,173,942	\$ 2,736,070	\$ 2,980,464	\$ 3,102,980
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	<b>231.84%</b>	318.60%	337.32%	248.86%	363.26%	351.89%	369.41%	387.33%	418.69%	369.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<b>74.6%</b>	68.4%	63.7%	72.8%	58.0%	62.9%	64.3%	62.5%	57.7%	62.7%

*The amounts presented have a measurement date of the previous fiscal year-end.*

See independent auditor's report.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Schedule of the District's Contributions**  
**For the Year Ended June 30, 2025**

<b>Louisiana State Employees' Retirement System</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Contractually Required Contributions	\$ 1,889,566	\$ 2,277,924	\$ 1,705,232	\$ 1,595,902	\$ 1,392,839	\$ 1,379,271	\$ 1,215,755	\$ 1,130,145	\$ 979,513	\$ 1,108,732
Contributions in Relation to Contractually Required Contributions	<b>1,889,566</b>	<b>2,277,924</b>	<b>1,705,232</b>	<b>1,595,902</b>	<b>1,392,839</b>	<b>1,379,271</b>	<b>1,215,755</b>	<b>1,130,145</b>	<b>979,513</b>	<b>1,108,732</b>
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's Covered Payroll	\$ 5,300,877	\$ 5,298,145	\$ 5,105,700	\$ 4,447,015	\$ 4,227,812	\$ 3,770,448	\$ 3,470,074	\$ 3,173,942	\$ 2,736,070	\$ 2,980,464
Contributions as a % of Covered Payroll	<b>35.66%</b>	42.99%	33.40%	35.89%	32.94%	36.58%	35.04%	35.61%	35.80%	37.20%

*The amounts presented have a measurement date of the previous fiscal year-end.*

See independent auditor's report.

## **OTHER SUPPLEMENTARY INFORMATION**

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
 Schedule of Compensation Paid to Board Members  
 For the Year Ended June 30, 2025**

<b>Board Member</b>	<b>Title</b>	<b>Term</b>	<b>Compensation</b>	<b>Travel Allowance</b>
George R. Coxen, Jr.	President	06/14/2025 - 06/06/2029	\$ -	\$ -
Christopher Brent Jones	Secretary	06/22/2025 - 06/06/2029	-	-
Alton B. Lewis	Treasurer	06/14/2025 - 06/06/2029	-	-
Erica D. Williams	Commissioner	06/14/2025 - 06/06/2029	-	-
Peter Frey	Commissioner	06/12/2023 - 06/11/2027	-	-
Rachael Brumfield	Commissioner	06/14/2025 - 09/21/2025	-	-
Judge William J Burris	Commissioner	06/09/2023 - 02/28/2027	-	-

See independent auditor's report.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Schedule of Compensation, Benefits, and Other Payments**  
**to Agency Head**  
**For the Year Ended June 30, 2025**

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**Agency Head**

Joseph Dominick, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary and Wages	\$174,000
Retirement Plan Contribution - Employer	\$64,979
Health and Other Benefits - Employer	\$14,785
Life Insurance - Company	\$1,134
Dues and Subscription	\$450
Reimbursements	\$669

See independent auditor's report.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Justice System Funding Schedule - Receiving Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**General Fund - Cash Basis Presentation**  
**For the Six Months Ended December 31, 2024 and June 30, 2025**

	<b>First Six- Month Period Ended 12/31/2024</b>	<b>Second Six- Month Period Ended 6/30/2025</b>
<b>Receipts from:</b>		
City of Bogalusa - Criminal Court Costs/Fees	\$ 1,016	\$ 694
City of Covington - Criminal Court Costs/Fees	2,510	6,245
City of Denham Springs - Criminal Court Costs/Fees	6,293	5,978
City of Hammond - Criminal Court Costs/Fees	11,995	8,564
City of Mandeville - Criminal Court Costs/Fees	6,605	6,073
City of Ponchatoula - Criminal Court Costs/Fees	1,035	1,010
City of Walker - Criminal Court Costs/Fees	6,713	5,467
East St. Tammany City Court - Criminal Court Costs/Fees	12,036	10,465
Town of Albany - Criminal Court Costs/Fees	4,548	1,767
Town of Amite City - Criminal Court Costs/Fees	480	821
Town of Franklinton - Criminal Court Costs/Fees	1,250	370
Town of Independence - Criminal Court Costs/Fees	2,010	1,375
Town of Kentwood - Criminal Court Costs/Fees	275	145
Town of Livingston - Criminal Court Costs/Fees	1,200	415
Town of Madisonville - Criminal Court Costs/Fees	1,050	970
Town of Pearl River - Criminal Court Costs/Fees	9,245	7,030
Town of Springfield - Criminal Court Costs/Fees	320	200
Village of Folsom - Criminal Court Costs/Fees	495	315
Village of French Settlement - Criminal Court Costs/Fees	3,165	1,120
Village of Montpelier - Criminal Court Costs/Fees	2,255	2,245
Village of Port Vincent - Criminal Court Costs/Fees	5,015	2,845
Village of Tangipahoa - Criminal Court Costs/Fees	-	35
Village of Tickfaw - Criminal Court Costs/Fees	650	905
Livingston Parish Sheriff - Criminal Court Costs/Fees	8,581	11,842
St. Helena Parish Sheriff - Criminal Court Costs/Fees	1,374	1,295
St. Tammany Parish Sheriff - Criminal Court Costs/Fees	30,335	31,200
Tangipahoa Parish Sheriff - Criminal Court Costs/Fees	12,385	20,118
Washington Parish Sheriff - Criminal Court Costs/Fees	2,555	1,410
<b>Total Receipts</b>	<b>\$ 135,391</b>	<b>\$ 130,919</b>

See independent auditor's report.



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

Independent Auditor's Report

To the Board of Commissioners  
Florida Parishes Juvenile Justice District  
Covington, Louisiana

We have audited, 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, the financial statements of the governmental activities and the major fund of Florida Parishes Juvenile Justice District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 29, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Covington, LA  
December 29, 2025

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT  
Schedule of Findings and Responses  
For the Year Ended June 30, 2025**

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**Part I - Summary of Auditor's Results**

Financial Statements

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued:  | Unmodified    |
| 2. Internal control over financial reporting and compliance and other matters: |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified?  | None reported |
| c. Noncompliance material to the financial statements?                         | No            |
| d. Other matter identified?  | No            |

Federal Awards

Not applicable.

**Part II - Findings Related to the Financial Statements**

None.

**Part III - Compliance and Other Matters**

None.

**FLORIDA PARISHES JUVENILE JUSTICE DISTRICT**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2025**

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None.