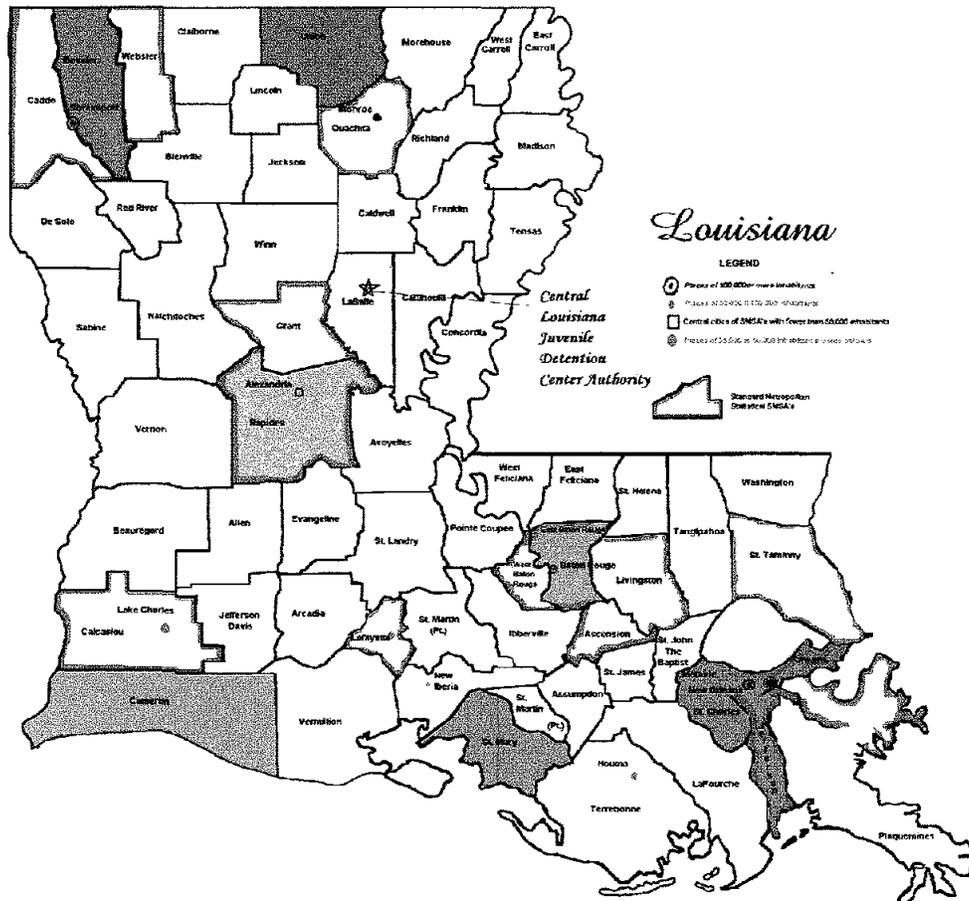


**CENTRAL LOUISIANA JUVENILE  
DETENTION CENTER AUTHORITY**

**Annual Financial Statements  
June 30, 2013**

# CENTRAL LOUISIANA JUVENILE DETENTION CENTER AUTHORITY



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

**CENTRAL LOUISIANA JUVENILE  
DETENTION CENTER AUTHORITY**

**Annual Financial Statements  
As of and for the Year Ended June 30, 2013  
With Supplemental Information Schedules**

**C O N T E N T S**

	<b>Statement</b>	<b>Page No.</b>
Affidavit .....		1
Independent Accountant’s Report.....		2-3
Management’s Discussion and Analysis.....		4-6
Independent Accountant’s Report On Applying Agreed-Upon Procedures.....		7-9
<b>Basic Financial Statements</b>		
Statement of Net Position.....	A	11
Statement of Activities.....	B	12
Balance Sheet, Governmental Funds.....	C	13
Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds.....	D	14
Notes to the Basic Financial Statements.....		15-21
<b>Required Supplemental Information</b>		
Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual-General Fund.....	I	23
Notes to the Required Supplemental Information.....		24
<b>Other Reports</b>		
Management Letter Comments.....		26
Management’s Summary of Prior Year Findings.....		27

**Central Louisiana Juvenile  
Detention Center Authority  
Financial Statements  
For The Year Ended June 30, 2013**

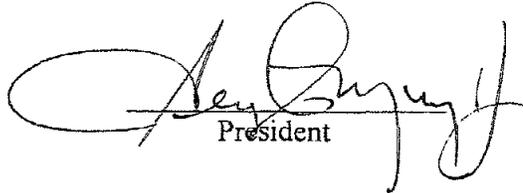
---

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

AFFIDAVIT

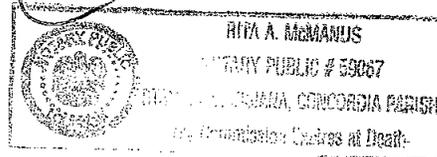
---

Personally Came and appeared before the undersigned authority, George C. Murray, Jr., President of Central Louisiana Juvenile Detention Center Authority, who duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the Central Louisiana Juvenile Detention Center at June 30, 2013 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

  
President

Sworn to and subscribed before me, this 18<sup>th</sup> day of December, 2013.

  
NOTARY PUBLIC



John R. Vercher C.P.A.  
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.  
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.  
davidvercher@ymail.com

## **THE VERCHER GROUP**

*A Professional Corporation of  
Certified Public Accountants*

**P.O. Box 1608  
1737 N 2<sup>nd</sup> St. – Suite A  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374**

### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

### **INDEPENDENT ACCOUNTANT'S REPORT**

Central Louisiana Juvenile Detention Center Authority  
Pollock, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities of the Central Louisiana Juvenile Detention Center Authority, as of and for the year ended June 30, 2013, which collectively comprise the Authority's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Central Louisiana Juvenile Detention Center Authority. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Central Louisiana Juvenile Detention Center Authority is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated December 12, 2013, on the results of our agreed-upon procedures.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis and budgetary comparison information are presented for purposes of additional analysis. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

### *The Vercher Group*

December 12, 2013  
Jena, Louisiana

**Central Louisiana Juvenile  
Detention Center Authority  
Management's Discussion and Analysis  
June 30, 2013**

---

As management of the Central Louisiana Juvenile Detention Center Authority, we offer readers of the Authority's basic financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the Authority's basic financial statements, which are attached.

**Financial Highlights**

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$3,309,751 (net position). This is a \$157,367 increase from last year.
- As of the close of the current fiscal year, the Authority's ending unrestricted net position were \$2,533,443.
- The Authority's cash balance at June 30, 2013, was \$460,494 while investments totaled \$2,049,732.
- The Authority had total revenue of \$251,250 and total expenditures of \$92,472. This resulted in net income of \$158,778 for the year ended June 30, 2013, which is a \$45,806 increase from last year.

**Overview of the Basic Financial Statements**

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

See accountant's report.

**Central Louisiana Juvenile  
Detention Center Authority  
Management's Discussion and Analysis  
June 30, 2013**

---

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

**Statement of Net Position**

<b>Assets</b>	<b>FYE 2012</b>	<b>FYE 2013</b>	<b>% Change</b>
Current Assets	\$ 2,376,434	\$ 2,535,446	6.7
Capital Assets Net of Depreciation	777,719	776,308	-0.2
<b>Total Assets</b>	<u>3,154,153</u>	<u>3,311,754</u>	5.0
<b>Liabilities</b>			
Current Liabilities	1,769	2,003	13.2
Non-Current Liabilities	-0-	-0-	0.0
<b>Total Liabilities</b>	<u>1,769</u>	<u>2,003</u>	13.2
<b>Equity</b>			
Invested in Capital Assets	777,719	776,308	-0.2
Unrestricted Net Position	2,374,665	2,533,443	6.7
<b>Total Net Position</b>	<u>\$ 3,152,384</u>	<u>\$ 3,309,751</u>	5.0

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

	<b>FYE 2012</b>	<b>FYE 2013</b>	<b>% Change</b>
<b>Revenues</b>			
Court Fees	\$ 246,166	\$ 241,648	-1.8
Investment Earnings	13,377	9,602	-28.2
<b>Total Revenues</b>	<u>259,543</u>	<u>251,250</u>	-3.2
<b>Expenditures</b>			
Lease Bed Space	46,915	55,400	18.1
Facility Planning – Capital Outlay	46,184	-0-	-100.0
Travel & Conference	14,849	3,196	-78.5
Contract Costs	28,500	25,338	-11.1
Office Expense	1,912	1,641	-14.2
Other	8,211	6,897	-16.0
<b>Total Expenditures</b>	<u>146,571</u>	<u>92,472</u>	-36.9
Excess (Deficiency) of Revenue Over (Under) Expenditures	112,972	158,778	40.6
<b>Beginning Fund Balance</b>	<u>2,261,693</u>	<u>2,374,665</u>	5.0
<b>Ending Fund Balance</b>	<u>\$ 2,374,665</u>	<u>\$ 2,533,443</u>	6.7

See accountant's report.

**Central Louisiana Juvenile  
Detention Center Authority  
Management's Discussion and Analysis  
June 30, 2013**

---

**CAPITAL ASSETS**

*Capital Assets – Governmental Fund*

At June 30, 2013, the Authority had \$776,308 invested in capital assets.

	<b>Capital Assets At Year-End</b>	
	<b>2012</b>	<b>2013</b>
Plant *	\$ 743,148	\$ 743,148
Equipment	60,546	60,546
Accumulated Depreciation	(25,975)	(27,386)
<b>Total Net position</b>	<b>\$ 777,719</b>	<b>\$ 776,308</b>

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

**Contacting The Authority's Financial Management**

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

See accountant's report.

John R. Vercher C.P.A.  
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.  
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.  
davidvercher@ymail.com

## THE VERCHER GROUP

*A Professional Corporation of  
Certified Public Accountants*

P.O. Box 1608  
1737 N 2<sup>nd</sup> St. – Suite A  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374

### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

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

Central Louisiana Juvenile Detention Center Authority  
Pollock, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Central Louisiana Juvenile Detention Center Authority and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Central Louisiana Juvenile Detention Center Authority's compliance with certain laws and regulations during the year ended June 30, 2013, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

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

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

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

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

\* The Authority has no employees.

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

\* The Authority has no employees.

### *Budgeting*

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

\* We obtained a copy of the budget and amendments.

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

\* We traced the budget adoption and amendments to the entity's minute book.

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

\* The Authority had a favorable revenue variance and a favorable expenditure variance.

### *Accounting and Reporting*

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

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

\* We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

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

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

\* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the proper authorities.

### *Meetings*

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

\* We read the minutes of meetings and found that agendas for meetings are prepared.

### *Debt*

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

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

*Advances and Bonuses*

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

\* A reading of the minutes of the entity for the year indicated no approval for the payments noted. The Authority had no employees during the year.

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

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

*The Vercher Group*

December 12, 2013  
Jena, Louisiana

## **Basic Financial Statements**

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Net Position**  
**June 30, 2013**

		<u>GENERAL FUND</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$	460,494
Investments		1,017,495
LAMP Investments		1,032,237
Receivables (Net of Allowances for Uncollectables)		25,220
Capital Assets (Net)		776,308
<b>TOTAL ASSETS</b>		<u>3,311,754</u>
 <b>LIABILITIES</b>		
Accounts, Salaries, & Other Payables		<u>2,003</u>
<b>TOTAL LIABILITIES</b>		<u>2,003</u>
 <b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt		776,308
Unrestricted		<u>2,533,443</u>
<b>TOTAL NET POSITION</b>	<b>\$</b>	<u><u>3,309,751</u></u>

See accompanying notes and accountant's report.

**Central Louisiana Juvenile Detention Center Authority**

**Statement of Activities**

**For the Year Ended June 30, 2013**

	PROGRAM REVENUES			NET (EXPENSES) REVENUE	NET REVENUES (EXPENSES) & CHANGE IN NET ASSETS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS		
<b>GOVERNMENTAL ACTIVITIES</b>					
General Government	\$ (93,883)	\$ -0-	\$ -0-	\$ (93,883)	\$ (93,883)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	\$ (93,883)	\$ -0-	\$ -0-	\$ (93,883)	\$ (93,883)
<b>GENERAL REVENUES</b>					
General Revenues					241,648
Interest Income					9,602
<b>TOTAL GENERAL REVENUES</b>					<u>251,250</u>
<b>CHANGE IN NET POSITION</b>					157,367
<b>NET POSITION - BEGINNING</b>					<u>3,152,384</u>
<b>NET POSITION - ENDING</b>					<u>\$ 3,309,751</u>

See accompanying notes and accountant's report.

**Central Louisiana Juvenile Detention Center Authority**  
**Balance Sheet, Governmental Funds**  
**June 30, 2013**

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 460,494
Investments	1,017,495
LAMP Investments	1,032,237
Receivables (Net of Allowances for Uncollectables)	25,220
<b>TOTAL ASSETS</b>	<u>2,535,446</u>
 <b>LIABILITIES</b>	
Accounts, Salaries, & Other Payables	<u>2,003</u>
<b>TOTAL LIABILITIES</b>	<u>2,003</u>
 <b>FUND BALANCES</b>	
Unassigned	<u>2,533,443</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	 <u>\$ 2,535,446</u>

See accompanying notes and accountant's report.

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2013**

	<u>GENERAL FUND</u>
<b>REVENUES</b>	
Court Fees	\$ 241,648
Investment Earnings	9,602
<b>TOTAL REVENUES</b>	<u>251,250</u>
 <b>EXPENDITURES</b>	
Facility Planning – Capital Outlay	-0-
Lease Bed Space	55,400
Utilities	1,224
Travel & Conference	3,196
Professional Fees	4,297
Contract Cost	25,338
Meeting Cost	883
Office Expense	1,641
Other	493
<b>TOTAL EXPENDITURES</b>	<u>92,472</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	 158,778
 <b>FUND BALANCES-BEGINNING</b>	 <u>2,374,665</u>
<b>FUND BALANCES-ENDING</b>	<b>\$ <u>2,533,443</u></b>

See accompanying notes and accountant's report.

**Notes to the Basic  
Financial Statements**

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

#### **A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Central Louisiana Juvenile Detention Center Authority.

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

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

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

##### **Impact of Recently Issued Accounting Principles**

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASBS No. 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 62 does not have any impact on the Authority's financial statements.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 63 does not have any impact on the Authority's financial statements.

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

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

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

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

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

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

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

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

- *Category 1* – Insured or collateralized with securities held by the Authority or by its agent in the Authority's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the Authority's name.
- *Category 3* – Uncollateralized.

Amounts on deposit were fully secured as of June 30, 2013, and were secured by the following pledges:

	<u>Bank of Montgomery</u>	<u>SHB</u>	<u>Colfax Banking</u>	<u>Concordia</u>	<u>Sabine</u>	<u>Total</u>
<b>Cash</b>	\$ 130,717	\$ 635,944	\$ 251,250	\$ 230,457	\$ 248,780	\$ 1,497,148
FDIC (1)	130,717	500,000	250,000	230,457	248,780	1,359,954
Securities (2)	-0-	454,327	101,360	-0-	134,642	690,329
Unsecured (3)	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total Securities</b>	<u>\$ 130,717</u>	<u>\$ 954,327</u>	<u>\$ 351,360</u>	<u>\$ 230,457</u>	<u>\$ 383,422</u>	<u>\$ 2,050,283</u>

### D. VACATION, SICK LEAVE, & COMPENSATED ABSENCES

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

### E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### F. ENCUMBRANCES

The Authority does not utilize encumbrance accounting.

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

### G. RECONCILIATIONS OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

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

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

Capital Assets (Net of Accumulated Depreciation)	\$	<u>776,308</u>
Net Adjustment	\$	<u>776,308</u>

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

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

Capital Outlay	\$	-0-
Depreciation Expense		<u>(1,411)</u>
Net Adjustment	\$	<u>(1,411)</u>

### 2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

		<u>Balance 6-30-2012</u>		<u>Additions</u>		<u>Deletions</u>		<u>Balance 6-30-2013</u>
Plant *	\$	743,148	\$	-0-	\$	-0-	\$	743,148
Equipment		60,546		-0-		-0-		60,546
Accumulated Depreciation		<u>(25,975)</u>		<u>(1,411)</u>		<u>-0-</u>		<u>(27,386)</u>
<b>Net Fixed Assets</b>	\$	<u>777,719</u>	\$	<u>(1,411)</u>	\$	<u>-0-</u>	\$	<u>776,308</u>

\* Plant assets of \$776,308 are not being depreciated as they have not been placed in service.

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

Equipment	5-10 Years
Plant	40 Years

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

### 3. RECEIVABLES

The receivables at June 30, 2013, are detailed below:

Court Costs	\$ <u>24,220</u>
-------------	------------------

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

### 4. PENSION PLAN

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

### 5. BOARD MEMBER NAMES

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

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

### 6. INVESTMENT POOLS

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

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

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

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

- Credit Risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

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

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

**Required Supplemental Information**

**Central Louisiana Juvenile Detention Center Authority**  
**Statement of Revenues,**  
**Expenditures & Changes in Fund Balances**  
**Budget & Actual**  
**General Fund**  
**For the Year Ended June 30, 2013**

	BUDGET AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	BUDGET TO GAAP DIFFERENCES FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Court Fees	\$ 254,000	\$ 261,775	\$ 261,775	\$ -0-
Investment Earnings	17,000	8,704	9,602	898
<b>TOTAL REVENUES</b>	<u>271,500</u>	<u>270,479</u>	<u>271,377</u>	<u>898</u>
<b>EXPENDITURES</b>				
Facility Planning – Capital Outlay	-0-	-0-	-0-	-0-
Lease Bed Space	-0-	-0-	55,400	(55,400)
Utilities	1,300	1,224	1,224	-0-
Travel & Conference	16,578	2,962	2,962	-0-
Professional Fees	4,242	4,297	4,297	-0-
Contract Cost	121,600	80,738	25,338	55,400
Meeting Cost	2,600	883	883	-0-
Office Expense	1,835	1,641	1,641	-0-
Other	85	493	493	-0-
<b>TOTAL EXPENDITURES</b>	<u>\$ 148,240</u>	<u>\$ 92,238</u>	<u>92,238</u>	<u>\$ -0-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>			179,139	
<b>FUND BALANCES-BEGINNING</b>			<u>2,374,665</u>	
<b>FUND BALANCES-ENDING</b>			<u>\$ 2,553,804</u>	

See accountant's report.

# Central Louisiana Juvenile Detention Center Authority

## NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2013

### Budgetary Comparison Schedule

#### 1. Basis of Presentation

The budgetary comparison schedule presents the original legally adopted budget, the actual data on the cash basis, and variances between the final budget and the actual data.

#### 2. Budget/GAAP Reconciliation

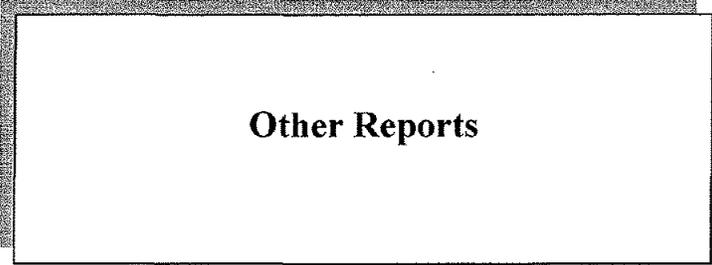
The major differences between the budgetary basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the general fund.

	<u>General Fund</u>
Net change in fund balance – budget basis	\$ 178,672
Increase (decrease)	
Net adjustments for revenue accruals	(20,128)
Net adjustments for expenditure accruals	234
Net change in fund balance – GAAP basis	\$ <u>158,778</u>

See accountant's report.



**Other Reports**

John R. Vercher C.P.A.  
*jrvc@centurytel.net*

Jonathan M. Vercher M.S., C.P.A.  
*jonathanvercher@centurytel.net*

David R. Vercher M.B.A., C.P.A.  
*davidvercher@ymail.com*

## THE VERCHER GROUP

*A Professional Corporation of  
Certified Public Accountants*

P.O. Box 1608  
1737 N 2<sup>nd</sup> St. – Suite A  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374

### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

---

---

## MANAGEMENT LETTER COMMENTS

---

---

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

### CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year comments.

### 2013-M-1 Old Outstanding Checks

**Condition:** The Authority has \$8,407 in outstanding checks that are more than a year old.

**Criteria:** Not clearing old outstanding checks on a regular basis can result in the issuance of financial statements that are not materially correct.

**Cause of Condition:** Not correcting the bank reconciliation.

**Effect of Condition:** Possible material understatement of cash.

**Recommendation:** The old outstanding checks should be added back to the books and bank balance.

**Client Response:** The Authority will have their fee accountant make the necessary adjustments.

# Central Louisiana Juvenile Detention Center Authority

---

---

## MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

---

---

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

The management of the Central Louisiana Juvenile Detention Center Authority has provided the following action summaries relating to findings brought to their attention as a result of their financial review for the year ended June 30, 2012.

### **PRIOR YEAR FINDINGS**

No items to report.

## LOUISIANA ATTESTATION QUESTIONNAIRE

### **THE VERCHER GROUP**

*A Professional Corporation of  
Certified Public Accountants*

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2013 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 12, 2013.

#### **Public Bid Law**

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

Yes [  ] No [  ]

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

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

Yes [  ] No [  ]

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

Yes [  ] No [  ]

#### **Budgeting**

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

Yes [  ] No [  ]

#### **Accounting and Reporting**

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

Yes [  ] No [  ]

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

Yes [  ] No [  ]

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

Yes [  ] No [  ]

**Meetings**

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

Yes [  ] No [  ]

**Debt**

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

Yes [  ] No [  ]

**Advances and Bonuses**

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

Yes [  ] No [  ]

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

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

Signed:  \_\_\_\_\_

Title: 12/12/13 \_\_\_\_\_