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**FRANKLIN PARISH SHERIFF
EX-OFFICIO PARISH TAX COLLECTOR
WENNERBERG, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED JUNE 30, 1987**

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

Release Date NOV 12 1987

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**FRANKLIN PARISH RESERVE
EX-CETERO PARISH TAX COLLECTOR
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JUNE 30, 2021**

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INDEPENDENT AUDITORS' REPORT

The Honorable Steve Pylant
Franklin Parish Sheriff and Ex-Officio Parish Tax Collector
Winnboreo, Louisiana

We have audited the accompanying general-purpose financial statements of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, as of and for the year ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, as of June 30, 1997, and the results of its operations and the cash flows of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 24, 1997, on our consideration of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.


MARCUS, ROBINSON AND HASSELL
Winnboreo, Louisiana
September 24, 1997

FRANKLIN PARISH SHEET
ADMINISTRATIVE LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997

	Governmental Funds		Fiduciary Funds Agency Funds	Account Groups	
	General Fund	Capital Projects Fund		General Fund Assets	General Long-Term Debt
ASSETS					
Cash and Cash Equivalents	1,877,369	0	286,974	0	0
Restricted Cash	268,060	0	0	0	0
Investments	725,080	0	0	0	0
Receivables	390,868	0	0	0	0
Inventory	14,285	0	0	0	0
Land, Buildings, and Equipment	0	0	0	1,500,409	0
Amount Available in General Fund	0	0	0	0	782,717
Amounts to be Provided Statement of General Long-Term Debt	0	0	0	0	1,268,737
TOTAL ASSETS	2,984,614	0	286,974	1,500,409	6,333,689
LIABILITIES AND FUND BALANCE					
Liabilities:					
Bank Overdraft	0	1,817	0	0	0
Accounts Payable	1,734	0	0	0	0
Due To Trading Parties and others	0	0	286,974	0	0
Long-Term Obligations Payable	0	0	0	0	6,333,689
TOTAL LIABILITIES	1,734	1,817	286,974	0	6,333,689
Fund Balance:					
Investment in General Fund Assets	0	0	0	1,500,409	0
Fund Balance:					
Road Reserve	725,080	0	0	0	0
Reserve for Debt Service	21,713	0	0	0	0
Reserve for Construction, Repairs, Etc.	268,060	(2,697)	0	0	0
Reserve for Inventories	14,285	0	0	0	0
Unreserved - Undeveloped	1,188,532	0	0	0	0
TOTAL FUND BALANCE	2,196,769	(2,697)	0	1,500,409	0
TOTAL LIABILITIES AND FUND BALANCE	2,198,464	0	286,974	1,500,409	6,333,689

See Notes To Financial Statements

Total
Memorandum
Only

1,314,279
200,000
725,000
197,943
14,366
7,580,419
752,712

4,588,737

16,258,536

2,087
3,794
286,974
4,333,489

6,625,254

7,580,419

725,000
37,712

197,943
14,366
1,180,322

9,691,862

36,280,316

See Notes To Financial Statements

**FRANCIS PARISH SHREVE
WINGBORO, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 1997**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total (Miscellaneous Fund)</u>
REVENUES			
Ad Valorem Taxes	668,187	0	668,187
Sales Tax	1,512,949	0	1,512,949
Intergovernmental Revenues:			
Federal Grants:			
D.A.R.E. Grant	38,277	0	38,277
Louisiana Commission on Law Enforcement Grant-2nd District			
Narcotics Task Force	88,082	0	88,082
State Grants:			
State Revenue Sharing (Net)	53,815	0	53,815
State Supplemental Pay	124,262	0	124,262
Louisiana Highway Safety Commission Grant	3,448	0	3,448
North Delta Law Enforcement District Grant	6,812	0	6,812
Video Poker Device Fund Dist.	18,148	0	18,148
Matching Funds - Other Facilities:			
2nd District Narcotics Task Force	26,757	0	26,757
Fees, Charges and Commissions for Services:			
Commissions on Licenses, Etc.	27,726	0	27,726
Commissions on State Revenue Sharing	71,096	0	71,096
Civil and Criminal Fees	116,088	0	116,088
Court Administration	1,170	0	1,170
Feeding and Keeping Prisoners	1,512,797	0	1,512,797
Fees and Professions	13,071	0	13,071
Detention Center - Commissary, Telephones and Mailing	229,538	0	229,538
Sale of Produce	880	0	880
Sale from Criminal Activities	1,958	0	1,958
Use of Money - Interest Earnings	67,964	0	67,964
Other	28,881	0	28,881
TOTAL REVENUES	4,618,682	0	4,618,682

See Notes To Financial Statements

FRANKLIN PARISH SHERIFF
MEMORIAL PARKLANDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2007

	General Fund	Capital Projects Fund	Total (Memoranda Item Only)
EXPENDITURES			
Public Safety:			
Personnel Services and Related Benefits	1,789,729	0	1,789,729
Operating Services	540,929	0	540,929
Materials and Supplies	629,896	0	629,896
Travel and Other Charges	136,873	0	136,873
Debt Service:			
Principal	383,800	0	383,800
Interest	484,500	0	484,500
Amortization of Bond Premium	1,437	0	1,437
Capital Outlay:			
Franklin Parish Sheriff	93,600	0	93,600
Fifth District Narcotics Task Force Equipment	0	0	0
for Other Parish Sheriff's	8,858	0	8,858
TOTAL EXPENDITURES	3,999,153	0	3,999,153
EXCESS REVENUES (EXPENDITURES)			
OVER (EXPENDITURES) (REVENUES)			
	631,529	0	631,529
FUND BALANCE AT BEGINNING OF YEAR	1,325,071	0,000	1,325,071
FUND BALANCE AT END OF YEAR	1,956,600	0,000	1,956,600

See Notes To Financial Statements

FRANKLIN PARISH SHEET
WISDOMBO, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET BASIS AND ACTUAL
GOVERNMENTAL FUNDS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
Ad Valorem Taxes	660,000	669,187	9,187
Sales Tax	1,660,004	1,512,049	(147,955)
Intergovernmental Revenues:			
Federal Grants:			
D.A.R.E. Grant	30,000	38,277	8,277
Louisiana Commission on Law Enforcement Grant -			
5th District Narcotics Task Force	88,084	88,082	(2)
State Grants:			
State Revenue Sharing (Net)	50,996	53,915	2,919
State Supplemental Pay	121,990	124,262	2,272
Louisiana Highway Safety Commission Grant	2,400	2,448	48
North Delta Law Enforcement District Grant	3,996	6,612	2,616
Video Poker Device Fund District	17,804	18,148	344
Matching Funds - Delta Parish - 5th Dist. Narcotics Task Force	27,800	26,757	(1,043)
Fees, Charges and Commissions for Services:			
Commissions on Licenses, Etc.	26,804	27,729	925
Commissions on State Revenue Sharing	80,996	71,096	(9,900)
Civil and Criminal Fees	110,804	116,088	5,284
Court Attendance	1,296	1,170	(126)
Feeding and Keeping Prisoners	1,358,004	1,212,797	(145,207)
Fines and Forfeitures	0	13,071	13,071
Detention Center - Commissary, Telephone and Sewing	185,984	228,528	42,544
Sale of Produce	996	993	(3)
Sale from Criminal Activities	0	1,918	1,918
Use of Money - Interest Earnings	26,000	67,264	41,264
Other	28,382	29,807	1,425
TOTAL REVENUES	4,258,072	4,680,682	422,610

See Notes To Financial Statements

FRANKLIN PARISH Sheriff
MONROE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET ON A P/B BASIS AND ACTUAL
GOVERNMENTAL FUNDS - GENERAL FUND
FOR THE YEAR ENDING 12/31, 1997

EXPENDITURES	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Public Safety:			
Personal Services and Related Benefits	1,944,313	1,798,729	145,584
Operating Services	543,444	548,920	(5,476)
Materials and Supplies	58,561	628,886	(64,325)
Travel and Other Charges	123,288	126,075	(2,787)
Debt Service:			
Principal	301,000	300,000	1,000
Interest	499,508	484,340	15,168
Amortization on Bond Premium	0	1,437	(1,437)
Capital Outlay:			
Funds in Parish Sheriff	100,000	95,680	4,320
Fifth District Narcotics Task Force Equipment for Other			
Parish Sheriff	—16,000	—3,128	12,872
TOTAL EXPENDITURES	4,314,644	3,989,153	325,491
EXCESS REVENUES (EXPENDITURES)			
DATE EXPENDITURES (REVENUES)	171,428	631,328	459,900
FUND BALANCE AT BEGINNING OF YEAR	1,515,171	1,515,171	—
FUND BALANCE AT END OF YEAR	1,686,599	2,146,499	459,900

See Notes To Financial Statements

FRANKLIN PARISH SHERIFF
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992

INTRODUCTION

As provided by Article V, Section 21 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties acquired by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through establishments of neighborhood watch programs, anti-drug abuse programs, etc. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within Franklin and surrounding parishes.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, sporting licenses, and fees, rents, and bond forfeitures imposed by the district court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Franklin Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant of the government's accounting policies are described below.

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities because they do not directly affect net expendable available financial resources. The account groups used by the sheriff are as follows:

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on net fixed assets.

General Long-Term Obligations Account Group

Long-Term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

**FRANKLIN PARISH HERIFF
WISCONSIN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. BASIS OF PRESENTATION (Continued)

General Long-Term Obligations Account Group (Continued)

These two account groups are not "funds." They are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

Because of their spending management focus, expenditure recognition for governmental fund types is limited to available amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

B. REPORTING ENTITY

Section 2100 of the GASB Clarification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, etc., that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

Louisiana Revised Statute 24:503 (R)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating also to his responsibility as an official parish tax collector.

C. FUND ACCOUNTING

The sheriff's office uses funds and account groups 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. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**FRANKLIN PARISH SHERRIFF
MONSIEUR, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

Funds of the sheriff are classified into two categories: governmental (Elemental Fund and Capital Projects Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and a court-ordered sales and use tax approved by the voters of the parish. Other sources of revenue include court costs, state-wide revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, etc. General operating expenditures are paid from this fund. The General Fund is also used to account for the retirement of long-term debt recorded in the General Long-Term Obligations Accounting Group. The debt represents the issuance of 7,250,000 of Public Improvement Bonds and 400,000 in Certificates of Indebtedness, related issue requirements of the issues, and compensatory time due.

Capital Projects Fund

The Capital Projects Fund accounts for the financial resources received and used in the construction of a new jail facility financed by the 7,250,000 bond issue noted above.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. Disbursements from these funds are made to various parish agencies, citizens in suits, etc., in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds include the sheriff's fund, the tax collector fund, and the inmate trust fund.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds 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. Operating statements of these funds present increases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

All ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. All other taxes are recorded on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February.

FRANKLIN PARISH SHERIFF
MONROEBLOO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sales and use tax revenues are recognized by the sheriff in the month received by the sheriff's collection agents, the Franklin Parish School Board's Sales and Use Tax Office and the Louisiana Department of Public Safety and Corrections, Public Safety Services, Office of Motor Vehicles. Intergovernmental revenues and fees, other fees, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits and investments is recorded when the instruments have matured and the interest is available. Interest income on interest-bearing demand deposit accounts is recorded at the end of each month when credited by the bank.

Other revenues are recognized when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except principal and interest on general long-term obligations, which are recognized when due.

Other Financing Sources (Use)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received.

B. BUDGET PRACTICES

The proposed budget for the fiscal year ended June 30, 1997, was made available for public inspection on September 26, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal as required prior to the public hearing, which was held at the Franklin Parish Sheriff's Office September 26, 1996, for comments from taxpayers. The budget was legally adopted and amended, May 21, 1997, by the sheriff.

All expenditures appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

C. ENCUMBRANCES

Encumbrance accounting is not used in the sheriff's operations.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the sheriff must 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. The collections must be deposited in a bank domiciled in the parish where the funds are collected.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. LONG-TERM OBLIGATIONS

Long-Term obligations expected to be financed from the government of funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

N. SALES AND USE TAX

The Franklin Parish Sheriff is authorized to collect a one percent sales and use tax within Franklin Parish. The proceeds of the tax, after payment of costs for collecting and administering the tax, are dedicated to erect, maintain, and operating a jail facility and officers for the Franklin Parish Sheriff, including the payment of salaries for the operation of the jail facilities. The tax was approved for an indefinite time period; however, on March 18, 1993, the voters approved a referendum changing the indefinite expiration date to June 1, 2010.

O. FUND DEDICITY RESERVES

Reserves represent those portions of fund equity which cannot be appropriated for expenditures or are legally segregated for a special future use.

P. TOTAL COLUMN ON COMBINED BALANCE SHEET

The total column on the Combined Balance Sheet is captioned Memorandum Only to indicate that it is prepared only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Further it is such that comparable to a consolidation.

Q. BOND PREMIUM

The premium paid at the time of acquisition of U.S. Treasury securities is being amortized on the straight line method over 48 months.

R. RECEIVABLES

Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 2 - LEASED TAXES

Act 888 of the regular session of the Louisiana Legislature of 1996 provided initial financing authorization for the levy of an ad valorem tax millage for the law enforcement district. Voters of the district subsequently approved an increase in the ad valorem tax beyond initial authorization. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Expiration Indefinite	Levied Millage	Millage
Constitutional Law Enforcement District	1997	8.27	8.77
		8.52	8.77

NOTE 3 - CASH AND CASH EQUIVALENTS

For the purpose of these financial statements, the sheriff considers cash and cash equivalents to be amounts held in demand deposits, interest bearing demand deposits, and time deposits.

At June 30, 1997 the sheriff has cash and cash equivalents (bank balances) totaling 1,514,278, as follows:

Petty Cash	1,628
Restricted Cash	280,000
Interest Bearing Demand Deposits	1,232,650
TOTAL	1,514,278

Cash is classified into three categories to give an indication of the level of risk assumed at year-end. Category 1 includes investments insured or registered or securities which are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the bank or agent in the Sheriff's name. Category 3 includes uninsured or unregistered investments with the securities held by the bank or agent but not in the Sheriff's name.

The carrying amount of the Sheriff's deposits with the financial institutions was 1,654,207 and the bank balance was 1,514,278. The bank balance is categorized as follows:

	Category		
	1	2	3
Cash	380,000	0	1,117,444

At June 30, 1997, the Sheriff had \$286,763 of uncollateralized funds in the bank. Thus, the Sheriff is in non-compliance with the requirement that all funds be collateralized.

Restricted cash constitutes the bond agreement requirements. See Note 11 for details.

FRANKLIN PARISH SHERIFF
TERMINORCAU, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 4 - INVESTMENTS

At June 30, 1997 investments classified as being held to maturity consist of the following:

United States Treasury Notes	
Noncallable 6.25% maturing 5-31-00	<u>725,000</u>

These investments will be held to maturity and are therefore shown at maturity value.

These investments have a carrying value of 725,000 and a market value of 736,488.

These investments are restricted as being held in reserve for satisfaction of the bond authorization agreement as discussed in Note 10.

Investments are classified into three categories to give an indication of the level of risk assumed at the year end. Category 1 includes investments insured or registered which are held by the sheriff or its agent in the sheriff's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the bank or broker in the sheriff's name. Category 3 includes uninsured or unregistered investments with the securities held by the bank or broker but not in the sheriff's name.

Investments	Category		
	1	2	3
	725,000	0	0

NOTE 5 - RECEIVABLES

The General Fund receivables of 182,661 at June 30, 1997 are as follows:

Fees, Commissions, and Charges	<u>182,661</u>
TOTAL	182,661

NOTE 6 - CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

Description:	Balance		Additions	Deletions	Balance	
	June 30, 1996				June 30, 1997	
Land	80,000		0	0	80,000	
Building	6,152,306	18,500	4,800	6,185,606		
Vehicles	285,850	80,000	0	365,850		
Office Furniture & Equipment	287,883	3,804	4,822	306,509		
Law Enforcement Equipment	235,646	40,898	0	276,544		
Aut. Equipment	<u>120,280</u>	<u>812</u>	<u>5,017</u>	<u>126,109</u>		
TOTAL	7,281,965	138,812	15,639	7,536,416		

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
MUTUAL EMPLOYMENT STATEMENTS
JUNE 30, 1997

NOTE 1 - CHANGES IN GENERAL FIXED ASSETS (Continued)

1. Fixed assets are stated at historical cost or estimated cost if actual historical cost is not available. Of the 7,508,479 in general fixed assets recorded, 14,149 is recorded at estimated historical cost.

NOTE 2 - PENSION PLAN

Substantially all employees of the Franklin Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (the System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. All sheriffs and deputies who are found to be physically fit, earn at least 480 per month, and who were between the ages of 18 and 50 at the time of entry into employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to percentage of their final average salary for each year of credited service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:003, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the sheriff at June 30, 1997:

Total Payroll for Employees Covered by the System		1,305,367	
Total Payroll for All Employees		1,352,191	
	<u>Total</u>	<u>Employee</u>	<u>Employer</u>
Determined Contribution	137,179	72,306	64,874
As a Percent of Current-Year Covered Payroll	N/A	6.00%	6.7%
Trust Information:			
Contributions required State Share	<u>1997</u>	<u>1996</u>	<u>1995</u>
Employee	72,306	76,248	87,137
Employer	164,899	118,263	84,711
Total Statutorily Required Contribution	<u>172,132</u>	<u>196,812</u>	<u>181,777</u>

**FRANKLIN PARISH SHERIFF
BASSINGBO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 7 - PENSION PLAN (Continued)

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued Louisiana Sheriff's Pension and Relief Fund Comprehensive Annual Financial Report.

NOTE 8 - POST-EMPLOYMENT BENEFITS

The Franklin Parish Sheriff does not provide continuing health care and life insurance benefits for retirees.

NOTE 9 - LEASES

The sheriff records assets acquired through capital leases as an asset and records the lease as an obligation. The sheriff had no leases outstanding as of June 30, 1997.

NOTE 10 - CHANGES IN AGENCY FUNDS

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Balance June 30, 1996	Additions	Reductions	Balance June 30, 1997
Agency Funds				
State's %	28,868	861,232	831,849	18,251
Tax Collector	170,632	4,917,283	3,997,616	280,300
Leasee Trust	14,263	138,788	133,213	17,838
TOTAL	213,763	5,917,303	4,962,678	298,389

NOTE 11 - CHANGES IN GENERAL LONG TERM DEBT

The following is a summary of long-term debt transactions for the year ended June 30, 1997:

	Cash Issue of Indebtedness	K-Ting	Bond --Repayable	--Total
Balance July 1, 1996	268,000	23,844	6,333,800	6,625,644
Retirements	10,000	8,550	363,800	382,350
Additions	0	0	0	0
Balance June 30, 1997	258,000	32,394	5,970,000	6,260,494

FRANKLIN PARISH SHERIFF
MONROEBRIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(JUNE 30, 1997)

NOTE 11 - CHARGES INCURRED LONG-TERM DEBT (Continued)

The long-term bonds payable at June 30, 1997 represent the outstanding principal of the Public Improvements Bonds, since the 1,250,000 bond issue dated December 5, 1988. Principal payments are due annually by the year 2000 in amounts ranging from 200,000 to 305,000. Interest is payable semi-annually at rates ranging from 6 1/2% to 10%.

The annual requirements to amortize the bonds outstanding at June 30, 1997, including interest of 1,462,000 are as follows:

<u>For the Year Ending June 30:</u>	
1998	715,640
1999	712,140
2000	718,620
2001	720,980
2002	728,080
2003-2010	2,818,520
TOTAL	5,532,080

The bond authorization agreement requires that, as of any date, there must be on reserve "the lesser of: (1) 10 per cent of the proceeds of the bonds and any additional parity bonds thereto issued and delivered, and (2) 100,000, exclusive principal and interest requirements in any succeeding fiscal year (including fund year) on the bonds and any additional parity bonds thereto issued and delivered." As June 30, 1997, the sheriff has deposited the required reserve amount of 723,000 in a bond reserve account, which is reported in the General Fund as a reserve of fund balance.

In addition, the sheriff is required to deposit 200,000 into a capital contingency fund to be used for maintenance of the jail. The sheriff transferred 200,000 into the contingency fund in 1990 as required by the bond issue.

On March 1, 1997, the sheriff authorized the issuance of 400,000 of Certificate of Indebtedness, Series 19-C, of the Law Enforcement District of The Parish of Franklin, Louisiana.

The Certificate was issued for the purpose of constructing and acquiring improvements to and for the new 10 million Parish Jail and paying the costs of issuance of the Certificate. The Certificate will be financed from a plan for the defalcation of the current annual revenues of the District above statutory, necessary and usual charges in each of the fiscal years during which the Certificate is outstanding.

The annual requirements to amortize the Certificate at June 30, 1997, including interest of 46,800 are as follows:

<u>For the Year Ending June 30:</u>	
1998	54,990
1999	55,360
2000	55,585
2001	55,565
2002	55,388
TOTAL	276,888

**FRANKLIN PARISH SHERIFF
WINNIFORD, LOUISIANA
MONTHLY FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 12 - LITIGATIONS AND CLAIMS

The sheriff is a defendant in no lawsuits seeking damages.

NOTE 13 - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana statute, is paid by the Franklin Parish Police Jury, except for the jail as set forth in the intergovernmental agreement discussed in Note 14.

NOTE 14 - INTERGOVERNMENTAL AGREEMENT

As provided by Louisiana Revised Statute (LSA-R.S.) 11:1214, the Franklin Parish Sheriff has entered into an intergovernmental agreement with the Franklin Parish Police Jury to assume all liabilities and responsibilities of the jail operations within Franklin Parish effective May 1, 1999, and retroactively thereafter, so long as the Franklin Parish Law Enforcement District sales and use tax remains in force and effect. The liabilities assumed by the sheriff include utilities, maintenance and repairs, feeding and keeping prisoners, salaries and cost of jail operations, and construction of a new jail. The intergovernmental agreement also states that the parish of Franklin relinquishes, transfers, and assigns to the Franklin Parish Sheriff and the Law Enforcement District of Franklin Parish all jurisdiction, responsibility, and control over the present and any future jail within Franklin Parish.

NOTE 15 - SELF-INSURANCE

During the 1990-93 fiscal year, the Franklin Parish Sheriff's Department began a program of self-insurance administered by a third party for group insurance of its employees and their dependents. The group insurance coverage provides medical benefits, as stipulated in the Group Benefits Plan. The group insurance plan is underwritten by a third party insurance company. The Sheriff Department covers medical expenses up to 12,500 per person covered. The underwriter covers 100% thereafter.

NOTE 16 - STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 452 of 1993 were distributed as follows:

Texas Basin Levee District	12,548
Franklin Parish	
Police Jury	180,038
School Board	67,836
Sheriff	122,991
Library	38,790
Assessment District	44,787
Parish Franch	15,086
TOTALS	483,776

FRANKLIN PARISH SHERIFF
WABSDORO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 17 - K-TIME AND EXCESS K-TIME

The amounts up to 450 or 340 K-Time hours are reported as compensated absences in the General Long-Term Debt Account group at the rate of pay at 6/30/97.

Balance in General Long-Term Debt Account Group: 13,482

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

To the Honorable State Pylant
Franklin Parish Sheriff and Ex-Officio Parish Tax Collector
Winnboro, Louisiana

We have audited the financial statements of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, as of and for the year ended June 30, 1995, and have issued our report thereon dated September 24, 1995. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial statements contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under Government Auditing Standards. We did note an illustrative instance of noncompliance that we have reported to management of Franklin Parish Sheriff and Ex-Officio Parish Tax Collector in a separate letter dated September 24, 1995.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Sheriff and the Legislative Auditor of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Harvey Marcus, John Robinson, Doyle Bassell
Marcus, Robinson and Bassell
September 24, 1995

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1992

Federal Quarter/ Pass-Through Grantor/ Program Name	CFDA Number	Expenditures
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, UNITED STATES DEPARTMENT OF JUSTICE		
Passed through Louisiana Division of Administration through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Narcotics		
Task Force	16.579	\$0.00
D.A.R.E. Grant	16.579	25,177
TOTAL FEDERAL FINANCIAL ASSISTANCE		25,177

FRANKLIN PARISH SHREVE
EX-GRATIA PARISH LEAN COLLECTION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1967

Questioned

Cost

Findings Noncompliance

Cost

NO FINDINGS OR QUESTIONED COSTS

FRANKLIN PARISH SHERIFF
 MINYERBOO, LOUISIANA
 COMBINED SCHEDULE OF ASSETS AND LIABILITIES
 FIDUCIARY FUNDS - AGENCY FUNDS
 AS OF JUNE 30, 1997

	Sheriff's Fund	Inmate Trust Fund	Tax Collector Fund	Total
ASSETS				
Cash and Cash Equivalents	26,231	17,818	130,835	274,884
TOTAL ASSETS	26,231	17,818	130,835	274,884
LIABILITIES				
Due to Taxing Bodies and Others	26,231	17,818	130,835	274,884
TOTAL LIABILITIES	26,231	17,818	130,835	274,884

FRANKLIN PARISH, LOUISIANA
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
FUNDARY FUNDS - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1997

	Sheriff's Fund	Jury Fund	Tax Collector Fund	Total
BALANCE AT BEGINNING OF YEAR	18,988	14,263	170,602	213,753
ADDITIONS				
Deposits:				
Sheriff's Sales	154,576	0	0	154,576
Fines	5,427	0	0	5,427
Fees and Costs	-65,604	0	0	-65,604
Overpayments	115,609	0	0	115,609
Other Deposits	180,441	0	0	180,441
Taxes, Fees, Etc., Paid to				
Tax Collector	0	0	4,085,863	4,085,863
Interest on Investments	1,873	348	11,208	13,429
Other Additions - Interest Deposits	0	158,422	0	158,422
TOTAL ADDITIONS	381,212	158,788	-6,087,263	3,007,267
TOTAL AVAILABLE	399,199	173,051	-4,187,295	3,291,004
REDUCTIONS				
Taxes, Fees, Etc., Distributed to Taxing Bodies and others	0	0	3,997,818	3,997,818
Deposits Settled to:				
Sheriff's General Fund	816,073	133,541	0	949,614
Police Jury	128,790	0	0	128,790
District Attorney	16,644	0	0	16,644
Clerk of Court	18,050	0	0	18,050
Judicial Defender Board	35,688	0	0	35,688
Attorneys, Appraisers, Etc.	213,824	0	0	213,824
Other Settlements	334,886	0	0	334,886
Reserve	0	21,622	0	21,622
TOTAL REDUCTIONS	816,849	155,163	3,997,818	4,969,877
BALANCE AT END OF YEAR	382,350	17,888	216,885	217,123

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To the Honorable Steve Pyles
Franklin Parish Sheriff and Ex-Officio Parish Tax Collector
Wingsboro, Louisiana

In planning and performing our audit of the general-purpose financial statements of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, for the year ended June 30, 1997, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assistance on the internal control structure. However, we noted a certain matter involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

1) Cash deposits in excess of \$100,000 in any one financial institution should be collateralized. We found one instance of cash totaling \$238,785 that was not collateralized.

This report is intended solely for the information and use of Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
September 24, 1997