

FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana  
Independent Auditor's Report,  
December 31, 1996

However, the primary government financial statements, because they do not include the financial data of component units of the Franklin Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Franklin Parish Police Jury at December 31, 1996, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Franklin Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated May 29, 1997, on the Franklin Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana  
May 29, 1997

FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996

The management of the Franklin Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting applications:

- Revenues/receipts
- Expenditures/disbursements
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing

General Requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition  
and relocation assistance
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

**FRANKLIN PARISH POLICE JURY**

Winnsboro, Louisiana

**Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996**

**Specific Requirements:**

- Types of services allowed/unallowed
- Eligibility
- Matching
- Reporting
- Special requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the two years ended December 31, 1996 and 1995, the Franklin Parish Police Jury expended 97 per cent and 98 per cent, respectively, of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996

This report is intended for the information of the Franklin Parish Police Jury, management of the police jury and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'W. Monroe', written in a cursive style.

West Monroe, Louisiana  
May 29, 1997



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## Independent Auditor's Report

### FRANKLIN PARISH POLICE JURY Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Franklin Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Franklin Parish Police Jury, as of December 31, 1996, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

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FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Contents, December 31, 1996

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FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

Certificates of indebtedness at December 31, 1996, is comprised of the following individual issue:

Certificate of Indebtedness dated June 6, 1995 of \$150,000. The remaining principal and interest at 6.65 percent is due in two payments of \$50,000 each through January 15, 1998. Debt service retirement payments are made from Health Unit Fund.

Total	<u>\$100,000</u>
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**10. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1996:

Balance due at January 1, 1995	\$7,383
Amount due for:	
1995	6,317
1996	NONE
Remitted during:	
1995	(3,716)
1996	<u>NONE</u>
Balance due at December 31, 1996	<u>\$9,984</u>

**11. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 1996, are as follows:

	<u>Due from Other</u>	<u>Due to Other</u>
General Fund	\$9,984	\$10,000
Road and Bridge		30,000
Drainage Maintenance	120,443	
Parish Equipment		140,443
Sales Tax	60,000	
Criminal Court Special Revenue Fund		<u>9,984</u>
Total	<u>\$190,427</u>	<u>\$190,427</u>

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

Drainage Maintenance Special Revenue Fund - Lease-purchase agreement for the purchase of a used Caterpillar EL240C excavator, entered into on June 28, 1994, due in 48 monthly installments of \$2,604 through May, 1998, with an interest rate of 5.5 per cent per annum.

Drainage Maintenance and Parish Equipment Special Revenue Funds - Lease-purchase agreement for the purchase of a Caterpillar D5H LGP tractor, entered into on March 27, 1996, due in 36 monthly installments of \$3,310 through March, 1999, with an interest rate of 5.5 per cent per annum.

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1996:

<u>Year</u>	<u>Payments</u>
1997	\$84,104
1998	60,817
1999	9,931
Total minimum lease payments	154,852
Less - amount representing interest	<u>(8,175)</u>
Present value of net minimum lease payments	<u><u>\$146,677</u></u>

**9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 1996:

	<u>Certificate of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations	\$175,000	\$137,388	\$34,532	\$346,920
Additions:				
1995	150,000			150,000
1996		109,618	1,085	110,703
Deductions:				
1995	(125,000)	(34,784)	(9,017)	(168,801)
1996	<u>(100,000)</u>	<u>(65,545)</u>	<u>(6,353)</u>	<u>(171,898)</u>
Long-term obligations At December 31, 1996	<u><u>\$100,000</u></u>	<u><u>\$146,677</u></u>	<u><u>\$20,247</u></u>	<u><u>\$266,924</u></u>

FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

Notes to the Financial Statements (Continued)

**4. CHANGES IN GENERAL FIXED ASSETS**

The following presents changes in general fixed assets for the two years ended December 31, 1996:

	<u>Balance at January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31,</u>
1995:				
Land	\$275,148			\$275,148
Buildings	3,075,408	\$485,816		3,561,224
Improvements other than buildings	679,024			679,024
Equipment	1,540,691	374,970	(\$95,434)	1,820,227
Construction in progress	10,263	531,939		542,202
Total	<u>\$5,580,534</u>	<u>\$1,392,725</u>	<u>(\$95,434)</u>	<u>\$6,877,825</u>
1996:				
Land	\$275,148			\$275,148
Buildings	3,561,224	\$4,191		3,565,415
Improvements other than buildings	679,024	545,202		1,224,226
Equipment	1,820,227	216,792	(\$241,544)	1,795,475
Construction in progress	542,202	3,000	(545,202)	NONE
Total	<u>\$6,877,825</u>	<u>\$769,185</u>	<u>(\$786,746)</u>	<u>\$6,860,264</u>

General fixed assets at the beginning of 1995 have been restated to reflect change. The police jury in 1995 reestablished its inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list. For the year ended December 31, 1996, additions in improvements other than buildings have been adjusted to include \$545,202, which has been reclassified from construction in progress.

**5. PENSION PLAN**

Substantially all employees of the Franklin Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

## FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

### Notes to the Financial Statements (Continued)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. 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 the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Franklin Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Franklin Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Franklin Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1995, and 1994, were \$50,554, \$48,135, and \$43,702, respectively, equal to the required contributions for each year.

## 6. POST RETIREMENT BENEFITS

The police jury provides surviving spouse benefits to the wife of a retired judge. The cost of providing these benefits is \$616 annually. Additionally, the police jury has made available certain continuing health care and life insurance benefits provided through an insurance company to all employees

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	CDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$95,973	\$1,111,833		\$1,207,806
Sales		2,231,709		2,231,709
Other taxes, penalties, and interest	6,778	8,498		15,276
Licenses and permits	76,483			76,483
Intergovernmental revenues:				
Federal funds - federal grants	17,752	45,565	\$531,939	595,256
State funds:				
State grants	39,202	66,898		106,100
Parish transportation funds		251,388		251,388
State revenue sharing (net)	24,446	161,698		186,144
Severance taxes	27,314			27,314
Other	49,934			49,934
Local funds	6,316			6,316
Fees, charges, and commissions for services	21,606	10,841		32,447
Fines and forfeitures		141,805		141,805
Use of money and property	3,802	52,240		56,042
Other revenues	2,362	7,287		9,649
Total revenues	<u>371,968</u>	<u>4,089,762</u>	<u>531,939</u>	<u>4,993,669</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	33,880			33,880
Judicial	43,953	144,513		188,466
Elections	12,594			12,594
Finance and administrative	97,426			97,426
Other general government	17,606	77,055		94,661
Public safety	78,421			78,421
Public works		3,074,329		3,074,329
Health and welfare	20,277	76,155		96,432
Culture and recreation	18,732			18,732
Economic development and assistance	55,114	6,690		61,804
Debt service		175,045		175,045
Capital outlay	3,961	856,825	531,939	1,392,725
Total expenditures	<u>381,964</u>	<u>4,410,612</u>	<u>531,939</u>	<u>5,324,515</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(9,996)</u>	<u>(320,850)</u>	<u>NONE</u>	<u>(330,846)</u>

(Continued)

Statement B

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	CDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>OTHER FINANCING SOURCES (Uses)</b>				
Sale of fixed assets		\$41,484		\$41,484
Proceeds from insurance		3,990		3,990
Operating transfers in		18,679		18,679
Operating transfers out	(3,198)	(15,481)		(18,679)
Total other financing sources (uses)	<u>(3,198)</u>	<u>48,672</u>	<u>NONE</u>	<u>45,474</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	6,847	543,852	NONE	550,699
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>146,205</u>	<u>2,176,535</u>	<u>NONE</u>	<u>2,322,740</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$153,052</u></u>	<u><u>\$2,720,387</u></u>	<u><u>NONE</u></u>	<u><u>\$2,873,439</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	CDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$98,926	\$1,191,385		\$1,290,311
Sales		2,244,350		2,244,350
Other taxes, penalties, and interest	8,847	215		9,062
Licenses and permits	77,389			77,389
Intergovernmental revenues:				
Federal funds - federal grants	46,848	1,028,914	\$3,000	1,078,762
State funds:				
Parish transportation funds		322,389		322,389
State revenue sharing (net)	16,238	163,951		180,189
Severance taxes	26,822			26,822
Other	53,313	5,229		58,542
Fees, charges, and commissions for services	85,326	6,491		91,817
Fines and forfeitures		111,912		111,912
Use of money and property	2,913	61,820		64,733
Other revenues	26,473	10,830		37,303
Total revenues	<u>443,095</u>	<u>5,147,486</u>	<u>3,000</u>	<u>5,593,581</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	63,326			63,326
Judicial	43,843	131,424		175,267
Elections	18,815			18,815
Finance and administrative	155,851			155,851
Other general government	18,141	90,934		109,075
Public safety	60,907	30,647		91,554
Public works		2,884,753		2,884,753
Health and welfare	16,091	131,224		147,315
Culture and recreation	7,534			7,534
Economic development and assistance	20,441	980,728		1,001,169
Debt service		182,670		182,670
Capital outlay	1,057	219,926	3,000	223,983
Intergovernmental	27,044			27,044
Total expenditures	<u>433,050</u>	<u>4,652,306</u>	<u>3,000</u>	<u>5,088,356</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>10,045</u>	<u>495,180</u>	<u>NONE</u>	<u>505,225</u>

(Continued)

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL ...FUND TYPE....		FIDUCIARY FUND TYPE - DEFERRED	...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	COMPENSATION PLAN AGENCY FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$68,458	\$1,415,727				\$1,484,185
Receivables	130,555	1,517,002				1,647,557
Due from other funds	9,984	180,443				190,427
Land, buildings, and equipment				\$6,860,264		6,860,264
Deposits with Public Employee Benefits Services Corporation			\$20,760			20,760
Amount to be provided for retirement of general long-term obligations					\$266,924	266,924
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$208,997</u>	<u>\$3,113,172</u>	<u>\$20,760</u>	<u>\$6,860,264</u>	<u>\$266,924</u>	<u>\$10,470,117</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$13,764	\$183,651				\$197,415
Payroll withholdings payable	5,137					5,137
Due to other funds	10,000	180,427				190,427
Due to other agencies	27,044	2,620				29,664
Deferred revenue		1,087				1,087
Bank loan payable		25,000				25,000
Compensated absences payable					20,247	20,247
Capital leases payable					146,677	146,677
Certificates of indebtedness payable						
Due to plan participants			\$20,760		100,000	120,760
<b>Total Liabilities</b>	<u>55,945</u>	<u>392,785</u>	<u>20,760</u>	<u>NONE</u>	<u>266,924</u>	<u>736,414</u>
Fund Equity:						
Investment in general fixed assets				\$6,860,264		6,860,264
Fund balances - unreserved - undesignated	153,052	2,720,387				2,873,439
<b>Total Fund Equity</b>	<u>153,052</u>	<u>2,720,387</u>	<u>NONE</u>	<u>6,860,264</u>	<u>NONE</u>	<u>9,733,703</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$208,997</u>	<u>\$3,113,172</u>	<u>\$20,760</u>	<u>\$6,860,264</u>	<u>\$266,924</u>	<u>\$10,470,117</u>

The accompanying notes are an integral part of this statement.

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**FRANKLIN PARISH POLICE JURY**  
**Winnsboro, Louisiana**

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**December 31, 1996**  
**With Supplemental Information Schedules**

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

Release Date JUN 17 1997

**VERNON R**  
**COON**  
CERTIFIED PUBLIC ACCOUNTANT

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1996  
With Supplemental Information Schedules

C O N T E N T S

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FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

Independent Auditor's Report on  
Internal Control Structure,  
December 31, 1996

to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Franklin Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
May 29, 1997

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

that reach normal retirement age. Retirees participating in the program are required to pay 100 per cent of the monthly premium.

**7. DEFERRED COMPENSATION PLAN**

The police jury offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to all police jury employees, permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant.

A summary of changes in the Deferred Compensation Plan Agency Fund deposits due others follows:

Balance, January 1, 1995	\$11,836
Additions:	
1995	5,240
1996	5,981
Reduction:	
1995	NONE
1996	<u>(2,297)</u>
Balance, December 31, 1996	<u>\$20,760</u>

**8. LEASES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. Capital leases at December 31, 1996, are comprised of the following:

Parish Equipment Special Revenue Fund - Lease-purchase agreement for the purchase of a 1993 Ford dump truck, entered into on June 8, 1993, due in 60 monthly installments of \$1,096 through May, 1998, with an interest rate of 5.38 per cent per annum.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	<u>ROAD AND BRIDGE</u>	<u>DRAINAGE</u>	<u>COURTHOUSE</u>	<u>HEALTH UNIT</u>	<u>HOSPITAL</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
<b>REVENUES</b>							
Taxes:							
Ad valorem		\$415,215	\$150,985	\$115,882		\$301,976	\$984,058
Sales and use	\$1,496,233						1,496,233
Intergovernmental revenues:							
State funds:							
Parish transportation funds	322,389						322,389
State revenue sharing (net)		59,500	21,637	16,606		43,273	141,016
Use of money and property	18,982	8,588	4,942	1,856	\$2,163	2,143	38,674
Other revenues	3,562	(256)					3,306
Total revenues	<u>1,841,166</u>	<u>483,047</u>	<u>177,564</u>	<u>134,344</u>	<u>2,163</u>	<u>347,392</u>	<u>2,985,676</u>
<b>EXPENDITURES</b>							
Current:							
General government - other general government			90,934				90,934
Public works	1,443,321	511,389				203,508	2,158,218
Health and welfare				11,835	68,579		80,414
Debt service		31,233	52,374	56,122		42,941	182,670
Capital outlay	2,395			4,191		113,340	119,926
Total expenditures	<u>1,445,716</u>	<u>542,622</u>	<u>143,308</u>	<u>72,148</u>	<u>68,579</u>	<u>359,789</u>	<u>2,632,162</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>395,450</u>	<u>(59,575)</u>	<u>34,256</u>	<u>62,196</u>	<u>(66,416)</u>	<u>(12,397)</u>	<u>353,514</u>
<b>OTHER FINANCING SOURCES</b>							
Sale of fixed assets		28,099				13,385	41,484
Proceeds from insurance reimbursement		3,990					3,990
Operating transfers out	(9,660)	(4,386)					(14,046)
Total other financing sources (uses)	<u>(9,660)</u>	<u>27,703</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>13,385</u>	<u>31,428</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>385,790</u>	<u>(31,872)</u>	<u>34,256</u>	<u>62,196</u>	<u>(66,416)</u>	<u>988</u>	<u>384,942</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>265,654</u>	<u>605,061</u>	<u>216,252</u>	<u>118,656</u>	<u>66,416</u>	<u>186,114</u>	<u>1,458,153</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$651,444</u>	<u>\$573,189</u>	<u>\$250,508</u>	<u>\$180,852</u>	<u>NONE</u>	<u>\$187,102</u>	<u>\$1,843,095</u>



**Independent Auditor's Report on Internal Control  
Structure Used in Administering Federal  
Financial Assistance Programs**

Franklin Parish Police Jury  
Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated May 29, 1997. I have also audited the compliance of the Franklin Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated May 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Franklin Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the Franklin Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the Franklin Parish Police Jury and on the compliance of the Franklin Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated May 29, 1997.

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FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

Franklin Parish School Board whereby the school board provides collection services for a prorata fee of the total based on taxes collected by the school board.

On March 5, 1985, as provided by Louisiana Revised Statute 33:4574, the police jury levied a two per cent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax are used by the Franklin Parish Tourist Commission for the purpose of promoting tourism in the parish. The Franklin Parish School Board collects and remits the taxes, net of collection costs, to the police jury.

**I. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied ..Millage..		Expiration Date
		1996	1995	
Parishwide taxes:				
General:				
Outside municipalities	3.29	3.29	3.29	Indefinite
Inside municipalities	1.64	1.64	1.64	Indefinite
Equipment	8.00	8.00	8.00	1997
Health Unit	3.00	3.07	3.07	2000
Hospital maintenance	0.84	0.80	0.80	1995
Drainage maintenance	11.00	11.00	11.00	1997
Road equipment and salary adjustment	4.24	4.24	4.42	1998
Courthouse maintenance	4.00	4.00	4.00	1997

The difference between authorized and levied millages is the result of reassessments of taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

The following are the principal taxpayers for the parish and their 1996 assessed valuation:

	1996 Assessed <u>Valuation</u>	Per cent of Total Assessed <u>Valuation</u>
Entergy Louisiana, Inc.	\$2,076,890	3.82 %
Bellsouth Telecommunications	1,771,770	3.26 %
ANR Pipeline Company	1,455,140	2.68 %
Columbia Gulf Transmission Company	1,204,040	2.21 %
Tennessee Gas Pipeline Company	1,119,700	2.06 %
Winnsboro State Bank	1,015,390	1.87 %
Northeast Louisiana Power COOP	961,040	1.77 %
Franklin State Bank	834,780	1.53 %
Century Telephone Company	624,154	1.15 %
Progressive State Bank	<u>593,370</u>	<u>1.09 %</u>
Total	<u>\$11,656,274</u>	<u>21.44 %</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	\$95,354	\$1,144,849	\$1,240,203
Alcoholic Beverage	1,047		1,047
Sales		252,968	252,968
Grants:			
Federal	6,873		6,873
State	21,009	110,396	131,405
Other	<u>6,272</u>	<u>8,789</u>	<u>15,061</u>
Total	<u>\$130,555</u>	<u>\$1,517,002</u>	<u>\$1,647,557</u>

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

**12. LITIGATION AND CLAIMS**

At December 31, 1996, the police jury is defendant in seven lawsuits. In the opinion of legal counsel for the police jury, resolution of one of the lawsuits will not result in any material liability to the police jury and probable exposure to the police jury cannot be determined at this time for the other six lawsuits. Therefore, no provision for any liability that may result from the other lawsuits has been made in the primary government financial statements.

**13. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food coupons to eligible participants in the parish. The value of food coupons on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1996, follows:

Balance at January 1, 1995	\$966,010
Received:	
1995	3,869,000
1996	3,839,000
Issued:	
1995	(3,821,277)
1996	<u>(3,765,467)</u>
Balance at December 31, 1996	<u>\$1,087,266</u>



**Independent Auditor's Report on Compliance  
With Laws, Regulations, Contracts, and Grants**

**FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana**

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated May 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Franklin Parish Police Jury is the responsibility of the police jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the Franklin Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, or contracts that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the primary government financial statements. The results of my tests of compliance disclosed the following instances of noncompliance.

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FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana

Schedule of Federal Financial Assistance  
For the Two Years Ended  
December 31, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1994	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1996
			.....1995.....	.....1996.....				
<b>United States Department of Agriculture</b>								
Passed through Louisiana Department of Social Services: Food Stamps	10.551 *	22-123-01	(\$966,010)	\$3,869,000	\$3,821,277	\$3,839,000	\$3,765,467	(\$1,087,266) #
State Administrative Matching Grants for Food Stamp Program	10.561	N/A	939	10,937	10,937	10,710	10,710	4,392
Total United States Department of Agriculture			(965,071)	3,879,937	3,832,214	3,849,710	3,776,177	(1,082,874)
<b>United States Department of Interior</b>								
Direct program - Payment in-lieu-of taxes	NONE	N/A	NONE	1,449	1,449			NONE
<b>United States Department of Housing and Urban Development</b>								
Direct program - Lower Income Housing Assistance Program	14.156	LA48E229002	NONE	42,799	42,799	50,588	50,588	(1,088)
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program)	14.228 *	101-4058	NONE	531,939	531,939	3,000	3,000	NONE
Total United States Department of Housing and Urban Development			NONE	574,738	574,738	53,588	53,588	(1,088)
<b>United States Department of Justice</b>								
Direct Program - Discretionary Drug and Criminal Justice Assistance Program	16.580	96-DS-BX-181	NONE			4,600	4,600	NONE



**Independent Auditor's Report on Supplementary  
Schedule of Federal Financial Assistance**

**FRANKLIN PARISH POLICE JURY**  
Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated May 29, 1997. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Franklin Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

West Monroe, Louisiana  
May 29, 1997

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**Independent Auditor's Reports on Federal  
Financial Assistance; Compliance With Laws,  
Regulations, Contracts, and Grants;  
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

FRANKLIN PARISH POLICE JURY  
Winnsboro, LouisianaSchedule of Compensation Paid Police Jurors  
For the Two Years Ended December 31, 1996

	<u>1996</u>	<u>1995</u>
Ricky Campbell	\$7,800	\$2,400
Harvey Ray Guimbellot	7,800	6,000
Jackie R. Johnson	9,600	6,000
W.A. "Bo" Erskin	7,200	
Leroy Scott	8,400	6,000
Carey C. Stevens, President	<u>7,800</u>	<u>7,000</u>
Total	<u>\$48,600</u>	<u>\$27,400</u>

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Under state law, the police jury 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 principal offices in Louisiana.

At December 31, 1996, the police jury has cash and cash equivalents (book balances) totaling \$1,484,185, as follows:

Demand deposits	\$984,185
Time deposits	<u>500,000</u>
Total	<u>\$1,484,185</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1996, are secured as follows:

Bank Balances	<u>\$1,375,790</u>
Federal deposit insurance	\$200,000
Pledged securities (uncollateralized)	<u>1,801,292</u>
Total	<u>\$2,001,292</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

	<u>ROAD AND BRIDGE</u>	<u>DRAINAGE</u>	<u>COURTHOUSE</u>	<u>HEALTH UNIT</u>	<u>HOSPITAL</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
<b>REVENUES</b>							
Taxes:							
Ad valorem taxes		\$393,146	\$142,972	\$109,710	\$28,558	\$285,908	\$960,294
Sales and use taxes	\$1,530,179						1,530,179
Intergovernmental revenues -							
Federal funds - federal grants			2,766				2,766
State funds:							
State grants		66,898					66,898
Parish transportation funds	251,388						251,388
State revenue sharing (net)		60,030	21,828	16,754	4,365	43,658	146,635
Use of money and property	11,663	6,722	2,094	10,117	618	6,425	37,639
Other revenues	953	346	2,541	2,167			6,007
Total revenues	<u>1,794,183</u>	<u>527,142</u>	<u>172,201</u>	<u>138,748</u>	<u>33,541</u>	<u>335,991</u>	<u>3,001,806</u>
<b>EXPENDITURES</b>							
Current:							
General government - other general government			77,055				77,055
Public works	1,858,307	327,136				179,379	2,364,822
Health and welfare				32,268	1,088		33,356
Debt service	78,149	31,233	52,512			13,151	175,045
Capital outlay	15,493	5,000	6,539	506,966		322,827	856,825
Total expenditures	<u>1,951,949</u>	<u>363,369</u>	<u>136,106</u>	<u>539,234</u>	<u>1,088</u>	<u>515,357</u>	<u>3,507,103</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(157,766)</u>	<u>163,773</u>	<u>36,095</u>	<u>(400,486)</u>	<u>32,453</u>	<u>(179,366)</u>	<u>(505,297)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>							
Sale of assets	1,093		409			13,077	14,579
Proceeds from certificates of indebtedness				150,000			150,000
Operating transfers in		6,387					6,387
Operating transfers out	(7,949)	(1,491)					(9,440)
Total other financing sources (uses)	<u>(6,856)</u>	<u>4,896</u>	<u>409</u>	<u>150,000</u>	<u>NONE</u>	<u>13,077</u>	<u>161,526</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(164,622)	168,669	36,504	(250,486)	32,453	(166,289)	(343,771)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>430,276</u>	<u>436,392</u>	<u>179,748</u>	<u>369,142</u>	<u>33,963</u>	<u>352,403</u>	<u>1,801,924</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$265,654</u>	<u>\$605,061</u>	<u>\$216,252</u>	<u>\$118,656</u>	<u>\$66,416</u>	<u>\$186,114</u>	<u>\$1,458,153</u>

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 1996

	<u>ROAD AND BRIDGE</u>	<u>DRAINAGE</u>	<u>COURTHOUSE</u>	<u>HEALTH UNIT</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$581,644	\$63,289	\$105,894	\$63,611	\$35,595	\$850,033
Receivables	168,646	439,498	159,813	122,663	319,642	1,210,262
Due from other funds		120,443				120,443
<b>TOTAL ASSETS</b>	<u>\$750,290</u>	<u>\$623,230</u>	<u>\$265,707</u>	<u>\$18,627</u>	<u>\$355,237</u>	<u>\$2,180,738</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$68,846	\$50,041	\$15,199	\$5,422	\$27,692	\$167,200
Due to other funds	30,000				140,443	170,443
Total liabilities	<u>98,846</u>	<u>50,041</u>	<u>15,199</u>	<u>5,422</u>	<u>168,135</u>	<u>337,643</u>
Fund Equity - fund balance - unreserved - undesignated	<u>651,444</u>	<u>573,189</u>	<u>250,508</u>	<u>180,852</u>	<u>187,102</u>	<u>1,843,095</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$750,290</u>	<u>\$623,230</u>	<u>\$265,707</u>	<u>\$186,274</u>	<u>\$355,237</u>	<u>\$2,180,738</u>

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(505,297)</u>	<u>NONE</u>	<u>101,873</u>	<u>3,381</u>	<u>5,232</u>	<u>74,641</u>	<u>1,881</u>	<u>(2,561)</u>	<u>(320,850)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>									
Sale of assets	14,579								14,579
Proceeds from certificates of deposit	150,000								150,000
Operating transfers in	6,387							12,160	18,547
Operating transfers out	<u>(9,440)</u>		<u>(44,085)</u>		<u>(942)</u>				<u>(54,467)</u>
Total other financing sources (uses)	<u>161,526</u>	<u>NONE</u>	<u>(44,085)</u>	<u>NONE</u>	<u>(942)</u>	<u>NONE</u>	<u>NONE</u>	<u>12,160</u>	<u>128,659</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(343,771)</u>	<u>NONE</u>	<u>57,788</u>	<u>3,381</u>	<u>4,290</u>	<u>74,641</u>	<u>1,881</u>	<u>9,599</u>	<u>(192,191)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,801,924</u>	<u>NONE</u>	<u>265,395</u>	<u>3,832</u>	<u>2,139</u>	<u>294,150</u>	<u>1,286</u>	<u>NONE</u>	<u>2,368,726</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,458,153</u>	<u>NONE</u>	<u>\$323,183</u>	<u>\$7,213</u>	<u>\$6,429</u>	<u>\$368,791</u>	<u>\$3,167</u>	<u>\$9,599</u>	<u>\$2,176,535</u>

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

	MAINT.	SECTION 8	ROAD EQUIP. AND SALARY ADJUSTMENT	WITNESS FEE	CRIMINAL COURT	SALES TAX	TOURIST COMMISSION	UNEMPLOY MENT ESCROW	TOTAL
<b>REVENUES</b>									
Taxes:									
Ad valorem	\$960,294		\$151,539						\$1,111,833
Sales and use	1,530,179					\$701,530			2,231,709
Occupancy							\$8,498		8,498
Intergovernmental revenues -									
Federal funds - federal grants	2,766	\$42,799							45,565
State funds:									
State grants	66,898								66,898
Parish transportation funds	251,388								251,388
State revenue sharing (net)	146,635		15,063						161,698
Fees, charges, and commissions for services				\$6,931					10,841
Fines and forfeitures					\$141,805	3,910			141,805
Use of money and property	37,639		5,591		436	8,388	73	\$113	52,240
Other revenues	6,007				1,280				7,287
Total revenues	3,001,806	42,799	172,193	6,931	143,521	713,828	8,571	113	4,089,762
<b>EXPENDITURES</b>									
Current:									
General government:									
Judicial				3,550	138,289			2,674	144,513
Other general government	77,055								77,055
Public works	2,364,822		70,320			639,187			3,074,329
Health and welfare	33,356	42,799							76,155
Economic development and assistance							6,690		6,690
Debt service	175,045								175,045
Capital outlay	856,825								856,825
Total expenditures	3,507,103	42,799	70,320	3,550	138,289	639,187	6,690	2,674	4,410,612

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>353,514</u>	<u>NONE</u>	<u>(7,268)</u>	<u>3,421</u>	<u>(8,037)</u>	<u>135,212</u>	<u>(2,142)</u>	<u>(1,518)</u>	<u>21,998</u>	<u>NONE</u>	<u>495,180</u>
<b>OTHER FINANCING SOURCES (Uses)</b>											
Sale of fixed assets	41,484										41,484
Proceeds from insurance	3,990										3,990
Operating transfers in								18,679			18,679
Operating transfers out	(14,046)				(1,435)						(15,481)
Total other financing sources (uses)	<u>31,428</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(1,435)</u>	<u>NONE</u>	<u>NONE</u>	<u>18,679</u>	<u>NONE</u>	<u>NONE</u>	<u>48,672</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	384,942	NONE	(7,268)	3,421	(9,472)	135,212	(2,142)	17,161	21,998	NONE	543,852
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,458,153</u>	<u>NONE</u>	<u>323,183</u>	<u>7,213</u>	<u>6,429</u>	<u>368,791</u>	<u>3,167</u>	<u>9,599</u>	<u>NONE</u>	<u>NONE</u>	<u>2,176,535</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$1,843,095</u>	<u>NONE</u>	<u>\$315,915</u>	<u>\$10,634</u>	<u>(\$3,043)</u>	<u>\$504,003</u>	<u>\$1,025</u>	<u>26,760</u>	<u>21,998</u>	<u>NONE</u>	<u>\$2,720,387</u>

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	MAINT.	SECTION &	ROAD EQUIP. AND SALARY ADJUSTMENT	WITNESS FEE	CRIMINAL COURT	SALES TAX	TOURIST COMMISSION	UNEMPLOY- MENT ESCROW	FIRE DISTRICT	JTPA	TOTAL
<b>REVENUES</b>											
Taxes:											
Ad valorem	\$984,058		\$160,046						\$47,281		\$1,191,385
Sales and use	1,496,233					\$748,117					2,244,350
Occupancy							\$215				215
Intergovernmental revenues:											
Federal grants		\$50,588								\$978,326	1,028,914
State funds:											
Parish transportation funds	322,389										322,389
State revenue sharing (net)	141,016		22,935						5,229		163,951
Other state grants											5,229
Fees, charges, and commissions for services				\$5,680		811					6,491
Fines and forfeitures					\$111,912						111,912
Use of money and property	38,674	90	6,221	340	292	15,449	45	\$574	135		61,820
Other revenues	3,306	132	900		6,492						10,830
Total revenues	2,985,676	50,810	190,102	6,020	118,696	764,377	260	574	52,645	978,326	5,147,486
<b>EXPENDITURES</b>											
Current:											
General government:											
Judicial				2,599	126,733			2,092			131,424
Other general government	90,934										90,934
Public safety									30,647		30,647
Public works	2,158,218		97,370			629,165					2,884,753
Health and welfare	80,414	50,810									131,224
Economic development and assistance							2,402			978,326	980,728
Debt service	182,670										182,670
Capital outlay	119,926		100,000								219,926
Total expenditures	2,632,162	50,810	197,370	2,599	126,733	629,165	2,402	2,092	30,647	978,326	4,652,306

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1996

	MAINT.	SECTION 8	ROAD EQUIP. AND SALARY ADJUSTMENT	WITNESS FEE	CRIMINAL COURT	SALES TAX	TOURIST COMMISSION	UNEMPLOYMENT ESCROW	FIRE DISTRICT	TOTAL
<b>ASSETS</b>										
Cash and cash equivalents	\$850,033	\$2,611	\$155,188	\$10,860	\$1,470	\$359,681	\$1,025	\$26,760	\$8,099	\$1,415,727
Receivables	1,210,262		169,411	449	8,340	84,322			44,218	1,517,002
Due from other funds	120,443					60,000				180,443
<b>TOTAL ASSETS</b>	<u>\$2,180,738</u>	<u>\$2,611</u>	<u>\$324,599</u>	<u>\$11,309</u>	<u>\$9,810</u>	<u>\$504,003</u>	<u>\$1,025</u>	<u>\$26,760</u>	<u>\$52,317</u>	<u>\$3,113,172</u>
<b>LIABILITIES AND FUND EQUITY</b>										
Liabilities:										
Accounts payable	\$167,200	\$1,524	\$8,684	\$675	\$2,869				\$2,699	\$183,651
Due to other funds	170,443				9,984					180,427
Due to other agencies									2,620	2,620
Bank loan									25,000	25,000
Deferred revenue		1,087								1,087
Total Liabilities	337,643	2,611	8,684	675	12,853	NONE	NONE	NONE	30,319	392,785
Fund Equity - fund balance - unreserved - undesignated	1,843,095	NONE	315,915	10,634	(3,043)	504,003	\$1,025	\$26,760	\$21,998	2,720,387
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$2,180,738</u>	<u>\$2,611</u>	<u>\$324,599</u>	<u>\$11,309</u>	<u>\$9,810</u>	<u>\$504,003</u>	<u>\$1,025</u>	<u>\$26,760</u>	<u>\$52,317</u>	<u>\$3,113,172</u>

## **TOURIST COMMISSION FUND**

The Tourist Commission Fund accounts for the promotion of tourism within Franklin Parish. Financing is provided by a two per cent hotel/motel sales tax.

## **UNEMPLOYMENT ESCROW**

The Unemployment Escrow Fund accounts for the jury's self-insurance program. Funds are provided by transfers from other funds.

## **FIRE DISTRICT**

The Fire District Fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

## **JTPA FUND**

The Job Training Partnership Act Fund (JTPA) accounts for federally funded job assistance programs designed to develop job skills for economically disadvantaged parishes of Richland, Franklin, Tensas, Madison, East Carroll, Caldwell, and Jackson. Funding is provided by the United States Department of Labor through the Louisiana Department of Labor. Funds are subsequently transferred to the administrative entity (subrecipient) for actual operation of the program.

### **Equipment Maintenance Fund**

The Equipment Maintenance Fund accounts for acquisition and maintenance of police jury equipment. Financing is provided by a parishwide ad valorem tax.

### **SECTION 8 HOUSING FUND**

The Section 8 Housing Fund provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for very low income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution towards the rent. Assisted families are required to contribute up to 30 per cent of their adjusted family income towards rent. Funding is provided through the United States Department of Housing and Urban Development.

### **ROAD EQUIPMENT AND SALARY ADJUSTMENT FUND**

The Road Equipment and Salary Adjustment Fund accounts for purchases of equipment, for annual compensation of employees of the parish, and for payment of principal and interest on certificates of indebtedness. Financing is provided by ad valorem taxes, and state revenue sharing funds.

### **WITNESS FEE FUND**

The Witness Fee Fund was established to pay off-duty law enforcement officers. Financing is provided by fines paid by defendants who are found guilty.

### **CRIMINAL COURT FUND**

The Criminal Court Fund accounts for all criminal court expenses. Financing is provided by criminal costs and fines.

### **SALES TAX FUND**

The Sales Tax Fund accounts for the payments made for the garbage pick-up in Franklin Parish. Financing is provided by a one-half cent sales tax paid on purchases made in Franklin Parish.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Two Years Ended December 31, 1996

**SPECIAL REVENUE FUNDS**

**MAINTENANCE FUNDS**

**Road and Bridge Maintenance Fund**

The Road and Bridge Maintenance Fund accounts for maintenance of parish highways, streets, and bridges. Financing is provided by a one cent sales tax paid on purchases made in Franklin Parish and the state parish transportation fund.

**Drainage Maintenance Fund**

The Drainage Maintenance Fund accounts for maintenance of storm drainage systems and watershed programs in the parish. Financing is provided by ad valorem taxes.

**Courthouse Maintenance Fund**

The Courthouse Maintenance Fund accounts for maintenance of the courthouse building, equipment, and grounds. Financing is provided by a parishwide ad valorem tax and federal funds provided by the United States Department of Agriculture through the Louisiana Department of Health and Human Resources. These funds represent reimbursement of Food Stamp Program administration expenditures.

**Health Unit Maintenance Fund**

The Health Unit Maintenance Fund accounts for maintenance of the parish health unit and the local share of the health unit operation. Financing is provided by ad valorem taxes and state revenue sharing funds.

**Hospital Maintenance Fund**

The Hospital Maintenance Fund accounts for maintenance of buildings and grounds of the hospital. Financing is provided by a parishwide ad valorem tax and state revenue sharing funds.

**FRANKLIN PARISH POLICE JURY**  
Winnsboro, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
For the Two Years Ended December 31, 1996

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president is entitled to receive a maximum of \$963 per month, and the other jurors \$863 per month.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court, Tourist Commission, and  
Unemployment Escrow Special Revenue Funds)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual  
For the Year Ended December 31, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$87,713	\$87,713		\$1,007,164	\$1,006,758	(\$406)
Sales and use				2,315,164	2,199,244	(115,920)
Other taxes, penalties, and interest	6,954	6,954				
Licenses and permits	78,314	78,373	\$59			
Intergovernmental revenues:						
Federal grants	15,017	15,277	260	2,852	45,664	42,812
State funds:						
Parish transportation funds				231,405	251,388	19,983
State revenue sharing (net)	24,983	24,930	(53)	166,886	167,014	128
Severance taxes	28,806	28,806				
Other state funds	48,938	49,113	175	66,898	66,898	
Local funds	3,716	3,716				
Fees, charges, and commissions for services	21,702	21,702		9,364	10,171	807
Use of money and property	1,768	2,938	1,170	60,965	51,618	(9,347)
Other revenues	2,362	2,362		4,643	5,859	1,216
Total revenues	<u>320,273</u>	<u>321,884</u>	<u>1,611</u>	<u>3,865,341</u>	<u>3,804,614</u>	<u>(60,727)</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	38,313	38,388	(75)			
Judicial	46,320	47,463	(1,143)	3,475	3,575	(100)
Elections	13,618	12,591	1,027			
Finance and administrative	97,225	97,348	(123)			
Other general government	14,454	14,291	163	77,002	80,061	(3,059)
Public safety	72,685	72,834	(149)			
Public works				3,050,466	3,068,747	(18,281)
Health and welfare	20,245	20,234	11	28,591	72,768	(44,177)
Culture and recreation	13,258	13,258				
Economic development and assistance	16,264	16,516	(252)			
Debt service				161,894	175,050	(13,156)
Capital outlay				871,532	850,768	20,764
Total expenditures	<u>332,382</u>	<u>332,923</u>	<u>(541)</u>	<u>4,192,960</u>	<u>4,250,969</u>	<u>(58,009)</u>

(Continued)

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CDBG CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Sale of assets	\$7	\$14,579		\$14,586
Proceeds from bank loan		150,000		150,000
Operating transfers in	37,698	18,547		56,245
Operating transfers out	<u>(1,778)</u>	<u>(54,467)</u>		<u>(56,245)</u>
Total other financing sources (uses)	<u>35,927</u>	<u>128,659</u>	<u>NONE</u>	<u>164,586</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	25,931	(192,191)	NONE	(166,261)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>120,274</u>	<u>2,368,726</u>	<u>NONE</u>	<u>2,489,000</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$146,205</u></u>	<u><u>\$2,176,535</u></u>	<u><u>NONE</u></u>	<u><u>\$2,322,740</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court, Tourist Commission, and  
Unemployment Escrow Special Revenue Funds)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual  
For the Year Ended December 31, 1996

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$95,000	\$89,083	(\$5,917)	\$1,006,156	\$1,043,326	\$37,170
Sales and use				2,245,000	2,200,836	(44,164)
Other taxes, penalties, and interest	8,000	9,485	1,485			
Licenses and permits	78,200	78,002	(198)			
Intergovernmental revenues:						
Federal grants	80,044	81,888	1,844	980,126	1,028,621	48,495
State funds:						
State grants	886	886				
Parish transportation funds				321,000	322,389	1,389
State revenue sharing (net)	16,400	16,216	(184)	169,796	169,356	(440)
Severance taxes	28,800	32,685	3,885			
Other state funds	48,754	51,531	2,777		5,229	
Local funds	9,983		(9,983)			
Fees, charges, and commissions for services	85,187	85,183	(4)	6,900	6,888	(12)
Use of money and property	2,276	5,866	3,590	42,603	57,139	14,536
Other revenues	8,765	25,883	17,118	7,007	8,785	1,778
Total revenues	<u>462,295</u>	<u>476,708</u>	<u>14,413</u>	<u>4,778,588</u>	<u>4,842,569</u>	<u>63,981</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	63,370	63,364	6			
Judicial	44,234	44,819	(585)	1,900	1,675	225
Elections	21,100	18,588	2,512			
Finance and administrative	170,325	161,639	8,686			
Other general government	4,600	3,545	1,055	91,801	79,614	12,187
Public safety	85,855	66,093	19,762	27,788	27,948	(160)
Public works				3,093,699	2,885,961	207,738
Health and welfare	16,330	16,114	216	68,717	125,372	(56,655)
Culture and recreation	17,300	13,030	4,270			
Economic development and assistance	60,300	58,641	1,659	978,326	978,326	
Debt service				108,547	108,497	50
Capital Outlay				263,600	262,307	1,293
Total expenditures	<u>483,414</u>	<u>445,833</u>	<u>37,581</u>	<u>4,634,378</u>	<u>4,469,700</u>	<u>164,678</u>

(Continued)

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Excluding Criminal Court, Tourist Commission,  
 and Unemployment Escrow Special Revenue Funds)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual, 1996

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(\$21,119)</u>	<u>\$30,875</u>	<u>\$51,994</u>	<u>\$144,210</u>	<u>\$372,869</u>	<u>\$228,659</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Sale of fixed assets				38,100	42,849	4,749
Operating transfers in	962		(962)	61,325	56,564	(4,761)
Operating transfers out		<u>(3,198)</u>	<u>(3,198)</u>	<u>(52,100)</u>	<u>(52,100)</u>	
Total other financing sources (uses)	<u>962</u>	<u>(3,198)</u>	<u>(4,160)</u>	<u>47,325</u>	<u>47,313</u>	<u>(12)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(20,157)</u>	<u>27,677</u>	<u>47,834</u>	<u>191,535</u>	<u>420,182</u>	<u>228,647</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>25,117</u>	<u>35,644</u>	<u>10,527</u>	<u>1,066,432</u>	<u>941,290</u>	<u>(125,142)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$4,960</u>	<u>\$63,321</u>	<u>\$58,361</u>	<u>\$1,257,967</u>	<u>\$1,361,472</u>	<u>\$103,505</u>

(Concluded)

The accompanying notes are an integral part of this statement.



MEMBER AMERICAN  
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PUBLIC ACCOUNTANTS

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ACCOUNTANTS

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## Independent Auditor's Report on the Internal Control Structure

### FRANKLIN PARISH POLICE JURY Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of the Franklin Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the primary government financial statements of the Franklin Parish Police Jury for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order



**Independent Auditor's Report on Compliance With  
Specific Requirements Applicable to Nonmajor  
Federal Financial Assistance Program Transactions**

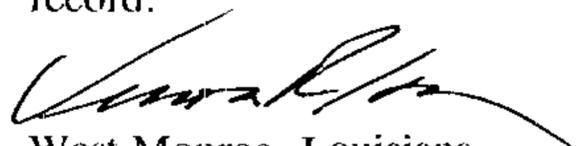
**FRANKLIN PARISH POLICE JURY**  
Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated May 29, 1997.

In connection with my audit of the primary government financial statements of the Franklin Parish Police Jury and with my consideration of the Franklin Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, reporting, and special requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Franklin Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Franklin Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Franklin Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
May 29, 1997

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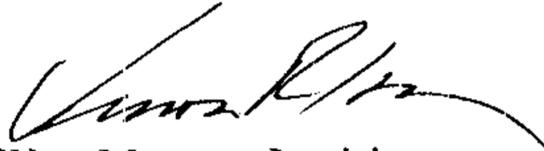
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FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
Independent Auditor's Report on  
Compliance With General Requirements  
Applicable to Federal Programs,  
December 31, 1996

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Franklin Parish Police Jury, had not complied, in all material respects, with those requirements.

This report is intended for the information of the Franklin Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
May 29, 1997



**Independent Auditor's Report on Compliance  
With General Requirements Applicable to  
Federal Financial Assistance Programs**

**FRANKLIN PARISH POLICE JURY**  
Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated May 29, 1997.

I have applied procedures to test the Franklin Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition  
and relocation assistance
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Franklin Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
Independent Auditor's Report on Compliance  
With Specific Requirements Applicable  
To Major Programs,  
December 31, 1996

This report is intended for the information of the Franklin Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. Smith', written in a cursive style.

West Monroe, Louisiana  
May 29, 1997



**Independent Auditor's Report on Compliance With  
Specific Requirements Applicable to Major  
Federal Financial Assistance Programs**

Franklin Parish Police Jury  
Winnsboro, Louisiana

I have audited the primary government financial statements of the Franklin Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated May 29, 1997.

I have also audited the Franklin Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, reporting, environmental review, administrative cost limitations, record keeping, security over food stamps, monitoring subrecipients, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996. The management of the Franklin Parish Police Jury is responsible for the police jury's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Franklin Parish Police Jury's compliance with those requirement. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Franklin Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, reporting, environmental review, administrative cost limitations, record keeping, security over food stamps, monitoring subrecipients, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to its major federal financial assistance programs for the two years ended December 31, 1996.

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FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
Notes to the Financial Statements (Continued)

**G. ANNUAL AND SICK LEAVE**

After one year of service, employees of the police jury are granted from 5 to 15 days of annual leave each year, depending upon length of service. Employees can accumulate annual leave to be credited toward retirement; however, employees will not be paid for accumulated leave upon resignation or retirement, except for annual leave accumulated prior to August 1, 1991. Employees are granted one day of sick leave for each month of continuous employment and can accumulate up to 90 days sick leave. Employees are not compensated for accumulated sick leave upon separation of service.

Criminal court employees earn from 5 to 10 days of annual leave each year. Sick leave is granted to employees on an as needed basis. Neither annual leave nor sick leave may be accumulated. Employees are not paid for unused annual and sick leave upon separation of service.

The Franklin Parish Tourist Commission has no employees and, therefore, no annual and sick leave policies.

At December 31, 1996, employees of the police jury had accumulated and vested \$20,247 of employee leave benefits, computed in accordance with GASB Codification C60. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure within the various funds when leave is actually taken or when employees are paid for accrued annual leave upon resignation or retirement, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**H. SALES TAXES**

On September 29, 1984, voters of the parish approved a one-half of one per cent sales and use tax which is dedicated for the purpose of solid waste collection and disposal. The tax was for a five-year period which expired on October 1, 1989. The tax was renewed on April 1, 1989 for a period of five years beginning October 1, 1989, and ending October 1, 1994. On April 3, 1993, voters of the parish approved a one per cent sales and use tax which is dedicated for the construction, operation, and maintenance of roads and bridges within the parish. The tax is for a period of ten years beginning July 1, 1993, and ending July 1, 2002. The police jury entered into an agreement with the

**FRANKLIN PARISH POLICE JURY**

Winnsboro, Louisiana

Independent Auditor's Report  
on Compliance, etc.,  
December 31, 1996

**Need to Comply with Local  
Government Budget Act**

**Finding:** For the year ended December 31, 1995, budgets were not adopted for the Tourist Commission and Unemployment Escrow special revenue funds. For the year ended December 31, 1996, budgets were not adopted for the Tourist Commission and Unemployment Escrow special revenue funds. Louisiana Revised Statute (LRS) 39:1304 requires that the jury adopt budgets for each special revenue fund. Without budgets the police jury cannot adequately monitor operations of those funds.

**Recommendation:** I recommend that in the future, the police jury adopt a budget for each special revenue fund.

**Management's Response:** The parish manager stated, "The police jury will adopt budgets for these funds. As of this date the Tourist Commission has no funds coming in".

**Need to Expend Funds In Accordance  
With Tax Proposition**

Transfers were made between funds in violation of tax propositions. Article VI, Section 26 (B) of the Louisiana Constitution requires that proceeds of taxes be used solely for the purposes set forth in the proposition adopted by the voters. The former treasurer, without jury approval, made improper transfers from the following special revenue funds; Drainage Maintenance, Road Equipment and Salary Adjustment, and Sales Tax. The total of these transactions was \$720,943 of which \$540,500 was repaid prior to December 31, 1996. These transfers do not appear to be in accordance with the purpose of the various tax propositions.

**Recommendation:** I recommend, that in the future, loans not be made from special revenue funds and that the balance of the loans made in 1995 be repaid.

**Management's Response:** The parish manager stated, " Since March 1996, the only transfer of funds has been for the purposes of the propositions. The funds transferred in 1995 will be repaid to the other funds if they were not for eligible expenses".

I considered these instances of noncompliance in forming my opinion on whether the police jury's primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated May 29, 1997, on those primary government financial statements.

**SUPPLEMENTAL INFORMATION SCHEDULES**

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Excluding Criminal Court, Tourist Commission,  
 Unemployment Escrow, and JTPA Special Revenue Funds)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(\$12,109)</u>	<u>(\$11,039)</u>	<u>\$1,070</u>	<u>(\$327,619)</u>	<u>(\$446,355)</u>	<u>(\$118,736)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Sale of fixed assets	7	7		14,579	14,579	
Proceeds from bank loans				150,000	150,000	
Operating transfers in		10,000	10,000	1,106,443	1,062,830	(43,613)
Operating transfers out		(1,778)	(1,778)	(1,116,443)	(1,082,270)	34,173
Total other financing sources (uses)	<u>7</u>	<u>8,229</u>	<u>8,222</u>	<u>154,579</u>	<u>145,139</u>	<u>(9,440)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(12,102)	(2,810)	9,292	(173,040)	(301,216)	(128,176)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>37,219</u>	<u>38,454</u>	<u>1,235</u>	<u>1,239,472</u>	<u>1,242,506</u>	<u>3,034</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$25,117</u>	<u>\$35,644</u>	<u>\$10,527</u>	<u>\$1,066,432</u>	<u>\$941,290</u>	<u>(\$125,142)</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**FRANKLIN PARISH POLICE JURY**  
Winnsboro, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Franklin Parish Police Jury is the governing authority for Franklin Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in December, 1999.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Franklin Parish Police Jury is the financial reporting entity for Franklin Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 (Codification Section 2100.120-140) establishes criteria for determining which component units should be considered part of the Franklin Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

1. *Appointing a voting majority of an organization's governing body, and;*
  - a. The ability of the police jury 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity 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 previous criteria, the police jury has determined that the following component units are part of the reporting entity:

	<u>Fiscal</u> <u>Year End</u>	<u>Criteria Used</u>
<i>Franklin Parish:</i>		
Library	December 31	1 & 3
Tourist Commission	December 31	1 & 3
Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Communications District	December 31	1 & 3
Hospital Service District No. 1	December 31	1 & 3
Sewerage District No. 1	June 30	1 & 3
Sewerage District No. 2	December 31	1 & 3
Fire District No. 2	June 30	1 & 3
Fire District No. 3	June 30	1 & 3
Fifth Judicial District Criminal Court	December 31	3
Crowville Fire District	June 30	1 & 3
South Franklin Recreation District	December 31	1 & 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
Notes to the Financial Statements (Continued)

discussed in the following paragraph, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. Organizations for which the police jury maintains the accounting records include the Fifth Judicial District Criminal Court, Fire District No. 2, and the Franklin Parish Tourist Commission.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Franklin Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Franklin Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Franklin Parish Police Jury.

**B. FUND ACCOUNTING**

The police jury 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**FRANKLIN PARISH POLICE JURY**  
Winnsboro, Louisiana  
Notes to the Financial Statements (Continued)

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The governmental fund types used by the police jury are described as follows:

**Governmental Funds:**

**General Fund**

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in the special revenue funds.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes and federal grants. Those revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and bridge maintenance and construction, drainage maintenance, solid waste collection and disposal, operation of the criminal court, and operation of the parish health unit.

**Capital Projects Fund**

The capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

Notes to the Financial Statements (Continued)

**Fiduciary Fund - Deferred Compensation Plan Agency Fund**

The Deferred Compensation Plan Agency Fund accounts for the collection and distribution, by the plan administrator, of police jury employees' voluntary income tax deferral of portions of their salaries. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve measurement of operations.

**C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Approximately 90 per cent of general fixed assets are valued at actual cost based while the remaining 10 per cent are based on estimated cost. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt, such as certificates of indebtedness and capital leases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

**D. BASIS OF ACCOUNTING**

The 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

## FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana

### Notes to the Financial Statements (Continued)

current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. 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 be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

#### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Sales taxes are recognized in the month received by the police jury's collection agent, the Franklin Parish School Board.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, sales taxes, and federal and state grants are treated as susceptible to accrual.

FRANKLIN PARISH POLICE JURY  
Winnsboro, Louisiana  
Notes to the Financial Statements (Continued)

**Expenditures**

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

**Other Financing Sources (Uses)**

Transfers between funds which are not expected to be repaid, bank loans, and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

The police jury adopts annual budgets on the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the budget requirements of the Louisiana Local Government Budget Act. The proposed budgets are prepared by the treasurer and the finance committee of the police jury during October of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. Prior to its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and notice is published in the official journal.

Budget comparisons are prepared by the treasurer and are presented to the jury on a monthly basis. The treasurer presents necessary budget amendments to the jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel necessary, and formally adopts the amendments. The adoption of amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions, the treasurer has the authority to make amendments, as necessary. Unexpended

FRANKLIN PARISH POLICE JURY  
 Winnsboro, Louisiana  
 Notes to the Financial Statements (Continued)

appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the two years ended December 31, 1996, cash basis budgets were adopted for the General Fund and all special revenue funds, except the Criminal Court, Tourist Commission, and Unemployment Escrow Special Revenue Funds. The Criminal Court Special Revenue Fund is exempt from the requirements of the Local Government Budget Act.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amounts shown on Statements B and C (GAAP basis):

	General ....Fund....		Special Revenue ....Funds....	
	1996	1995	1996	1995
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$27,677	(\$2,810)	\$420,182	(\$301,216)
Adjustments:				
Receivables	(33,981)	43,574	148,701	98,204
Payables	10,960	(45,830)	(25,578)	21,457
Interfunds	1,373	29,044	(5,077)	(25,242)
Fund not budgeted			5,547	15,770
Other	818	1,953	77	(1,164)
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$6,847</u>	<u>\$25,931</u>	<u>\$543,852</u>	<u>(\$192,191)</u>

The following schedule reconciles actual ending fund balances as shown on Statement D with cash on Statement A:

	General Fund	Special Revenue Funds
Fund balances at end of year - Statement D	\$63,321	\$1,361,472
Adjustments:		
Payroll account	5,137	
Funds not budgeted		29,255
Bank loan		25,000
Cash and cash equivalents - Statement A	<u>\$68,458</u>	<u>\$1,415,727</u>

FRANKLIN PARISH POLICE JURY

Winnsboro, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
December 31, 1996

This report is intended for the information of the Franklin Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. H. ...', written in a cursive style.

West Monroe, Louisiana  
May 29, 1997