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**NATCHITOCHE PARISH SHERIFF
NATCHITOCHE PARISH DETENTION CENTER
NATCHITOCHE, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 DEC 21 1997

MATTHEWCHES PARISH SHREVE
MATTHEWCHES PARISH EDUCATION CENTER
MATTHEWCHES, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1997

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HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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A HALL BROTHERS CO. FIRM
(1997)

INDEPENDENT AUDITORS' REPORT

Honorable Boyd Egan
Natchitoches Parish Sheriff
Natchitoches Parish Detention Center
P. O. Box 1148
Natchitoches, Louisiana 71457

We have audited the accompanying financial statements of the Natchitoches Parish Detention Center proprietary fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Natchitoches Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Parish Detention Center proprietary fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of June 30, 1996, and the results of its operations and cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 5, 1997, on our consideration of the Natchitoches Parish Detention Center's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

HINES, JACKSON & HINES
Natchitoches, Louisiana
November 5, 1997

FINANCIAL STATEMENTS

NATCHITOCHEES PARISH SCHOOL
NATCHITOCHEES PARISH DETENTION CENTER
NATCHITOCHEES, LOUISIANA
BALANCE SHEET - PROPRIETARY FUND TYPE
JUNE 30, 1992

ASSETS	
Cash	\$ 18,770
Investments	441,181
Receivables	
Prepaids	794,620
Fixed assets, net	3,128,551
Deferred debt expense	(188,229)
TOTAL ASSETS	<u>\$ 4,685,293</u>
LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts payable	\$ 96,880
Accrued liabilities	73,686
Due to general fund	531,634
Notes and lease obligations	4,125,964
TOTAL LIABILITIES	4,728,164
Fund equity	
Retained earnings - converted and unassigned	(118,358)
TOTAL FUND EQUITY	<u>(118,358)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 4,685,294</u>

The accompanying notes are an integral part of this statement.

**SAINTCHARLES PARISH GOVERNMENT
SAINTCHARLES PARISH DETENTION CENTER
SAINTCHARLES, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
RETAINED EARNINGS, PROPRIETARY FUNDS, FUND
FOR THE YEAR ENDED JUNE 30, 1997**

	<u>ENTIRE YEAR</u>
OPERATING REVENUES:	
Charges for Services	<u>1,000</u>
Department of Corrections	\$ 1,293,164
Metairie/Orleans Police Jury	143,281
City of Metairie	47,680
Other	<u>31,624</u>
TOTAL OPERATING REVENUES	1,497,589
OPERATING EXPENSES	
Amortization	80,680
Contract labor	37,843
Depreciation	265,449
Firm expenses	36,079
Food	271,647
Inmate clothing and linen	38,579
Insurance	41,500
Insurance - employees	260,682
Janitorial supplies	41,798
Maintenance and repairs	23,178
Medical	130,147
Miscellaneous	6,472
Office supplies	23,406
Oil and gas	9,663
Payroll expense	21,663
Professional services	30,596
Retirement	67,703
Salaries	1,690,146
Telephone	20,071
Training	6,549
Taxes	3,009
Utilities	34,091
Utilities	120,646
Waste management	<u>3,792</u>
TOTAL OPERATING EXPENSES	3,289,562
OPERATING INCOME	\$ 178,027

The accompanying notes are an integral part of this statement.

NATCHUCKS REG. PARISH SHERIFF
 NATCHUCKS REG. PARISH INSTITUTION CENTER
 NATCHITOCHEUS, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 RECEIVABLES AND DEFERRED PROPRIETARY FUND TYPE ACCOUNTS
 FOR THE YEAR ENDED JUNE 30, 2007

	ENTERPRISE FUND
Nonoperating Revenues/(Expenses)	
Operating Results in	
Interest Income	\$ 10,000
Interest Expense	20,107
	(10,107)
Total Nonoperating Revenues/(Expenses)	(10,107)
Net Income/(Loss)	(10,107)
Retained Earnings, beginning of Year	(861,834)
Retained Earnings, end of year	(871,941)

The accompanying notes are an integral part of this statement.

INDEPENDENT BAKING SERVICE
INDEPENDENT BAKING ENTERPRISE COMPANY
BATON ROUGE, LOUISIANA
STATEMENT OF CASH FLOWS (PREPARED IN UNDO TYPE)
FOR THE YEAR ENDED JUNE 30, 1957

	<u>INTERPERIOD</u> <u>1957</u>
CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Net Operating Income	\$ 109,000
Adjustments to return the net loss to net cash provided by (used in) operating activities:	
Depreciation	700,000
Amortization	10,000
Change (decrease) in operating assets:	
Accounts Receivable	
Inventory	(216,320)
Other	(9,775)
Increase (decrease) in operating liabilities:	
Accounts Payable	(96,677)
Accrued liabilities	100
Net cash provided by (used in) operating activities	112,688
CASH FLOWS PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from borrowing: Maintenance Fund (See #1), general fund	276,112
Proceeds from operating leases in	92,000
Payment on note and lease obligations	(100,000)
Payment for capital acquisition—land	(114,000)
Payment for capital acquisition—building	(19,770)
Payment for capital acquisition—furniture and equipment	(79,142)
Interest paid	(193,582)
Net cash provided by (used in) capital and related financing activities	(20,382)
CASH FLOWS PROVIDED BY (USED IN) INVESTING ACTIVITIES	
Receipt of interest	15,000
Sale of investments	20,000
Net cash provided by (used in) investing activities	35,000
INCREASE (DECREASE) IN CASH	(12,694)
CASH, beginning of year	106,892
CASH, end of year	<u>\$ 94,198</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEUS PARISH SHREFF
NATCHITOCHEUS PARISH DEFENDERS CENTER
NATCHITOCHEUS, LOUISIANA
STATE GOVERNMENTAL STATEMENTS
JUNE 30, 1993

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Approved by Article V, Section 27 of the Louisiana Constitution of 1974, the sherriff serves a five year term as the chief executive officer of the law enforcement district, which includes administering the parish jail system. Construction on the Natchitoches Parish Detention Center was completed and the first prisoners were received on June 18, 1993.

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

A. REPORTING ENTITY

The Natchitoches Parish Detention Center is a component unit, proprietary fund, of the Natchitoches Parish Sherriff. Information included in the State financial statements are also included in the Sherriff's annual grant of purpose financial statements.

B. FUND ACCOUNTING

Proprietary Fund Types: Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary of useful in sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with maintenance of equity, is an important financial indicator. The Detention Center applies all GASB pronouncements in effect as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Enterprise Fund

The enterprise fund is used to account for operations:

- (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. FIXED ASSETS

Property, plant, and equipment acquired by the proprietary funds is capitalized in the respective funds to which it applies.

Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement basis. This means that all assets and all liabilities (including current or noncurrent) associated with their activity is included on their balance sheets. Their reported fund equity (net fund assets) is segregated non-contributed capital and

MATCHBROOKS PARISH SERVICE
MATCHBROOKS PARISH DISTRICT OFFICE
MATCHBROOKS, LOUISIANA
ADDENDUM TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1981

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. FIXED ASSETS (CONTINUED)

Retained earnings components. Proprietary fund type operating statements present revenues (revenue) and decreases (expenses) in net total assets.

Depreciation of all depreciable fixed assets used by the enterprise fund is charged as an expense against its operations. Accumulated depreciation is reported on the enterprise fund balance sheet. Depreciation has been provided over the estimated useful lives using the straight line method. Expenditures for maintenance, repairs and minor overhauls are charged to earnings, as incurred. Major expenditures for renewals and betterments are capitalized.

D. BASIS OF ACCOUNTING

Basic accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied. The accompanying financial statements have been prepared using the combined accrual basis of accounting. Revenues are accrued when earned and measurable. Expenditures are generally recognized when the related fund liability is incurred and measurable.

E. CASH

Cash includes not only cash on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty.

State law authorizes the sheriff to deposit funds in, interest bearing accounts, certificates of deposit or other investments as permitted by law with a state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

F. IN DEBT TO AND DEBT FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. As June 30, 1981, the Recreation Center, proprietary fund, owed the general fund \$531,634.

G. DEFERRED INDEBT EXPENSE

Fixed issue costs and bond discounts are capitalized and amortized over the term of the respective bonds in a method which approximates the effective interest method. Total bond issue costs and bond discounts (deferred debt expense) paid by the Matchbrooks Parish Board was \$208,992. The amortization expense related to deferred debt expense was \$32,000 for the year ended June 30, 1981.

NATCHITOCHES PARISH CENTER
NATCHITOCHES PARISH DISTRICT CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. RECEIVABLES

All receivables are reported at their gross value and, when applicable are reduced by the estimated portion that is expected to be uncollectible.

I. ESTIMATES

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

J. INCUMBRANCES

Incurrence accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve the portion of the applicable appropriations, is not employed by the Natchitoches Parish District Center.

NOTE 2 CASH

As of June 30, 1997, the Natchitoches Parish District Center had cash totaling \$18,713, as follows:

	Proprietary
	Fund
Fund cash	—
Interest bearing demand deposits	\$ 1,168
Demand deposits	17,545
Totals	\$ 18,713

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by a fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding in collateralized form that is mutually acceptable to both parties. As of June 30, 1997, the District Center Fund had \$29,685 in bank deposits. These deposits were secured from risk by \$100,000 of federal deposit insurance and \$29,579 (market value) of pledged securities held by the collateral banks in the name of the fiscal agent (LAWN contract).

Even though the pledged securities are collateralized uncollateralized (Category 3) under the provisions of LAWSI Statement 5, Louisiana Revised Statute 49:5239 imposes a statutory requirement on the collateral bank, in addition, and will the pledged securities within 30 days of being notified by the District Center that the fiscal agent has failed to pay deposited funds upon demand.

MATCHBEECHES PARISH GOVERNMENT
MATCHBEECHES PARISH DETENTION CENTER
MATCHBEECHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDING 1997

NOTE 3 INVESTMENTS

Investments, money market accounts which only invest in government backed securities, are stated at cost which approximates market value. At June 30, 1997, the Matchbeeches Parish Detention Center had \$44,181 in money market accounts.

NOTE 4 RECEIVABLES

Accounts receivable is the amount of \$176,676 at June 30, 1997 as shown on Exhibit A, see items below. The estimated amount of receivables determined to be uncollectible at June 30, 1997 are \$0.

Proprietary Fund Type	
Charges for services	\$ 226,676
Total	<u>\$ 226,676</u>

NOTE 5 PROPERTY, PLANT AND EQUIPMENT

A summary of the Matchbeeches Parish Detention Center's property, plant and equipment at June 30, 1997 follows:

	Straight-Line Rate	Cost	Accumulated Depreciation	Net	Depreciation This Year
Land		\$ 114,917	\$ 0	\$ 114,917	\$ 0
Buildings	28 yrs	2,858,359	154,830	2,695,529	143,838
Equipment	5-7 yrs	155,934	39,340	116,594	36,214
Furniture & Fixtures	7 yrs	389,817	31,156	358,661	42,934
Total		<u>\$2,499,027</u>	<u>\$ 195,326</u>	<u>\$ 2,303,701</u>	<u>\$ 223,086</u>
Changes during the year:					
Balance, beginning of year		\$2,334,380	\$ (78,877)	\$2,255,503	
Additional:					
Land		114,917	0	114,917	
Buildings		19,788	0	19,788	
Equipment		34,887	0	34,887	
Furniture & Fixtures		4,945	0	4,945	
Depreciation		0	(218,459)	(218,459)	
Balance, end of year		<u>\$2,499,027</u>	<u>\$ (195,326)</u>	<u>\$ 2,303,701</u>	

NOTE 6 PENSION PLAN

Substantially all employees of the Matchbeeches Parish Detention Center's office are members of the Sheriff's Pension and Relief Fund ("System"), a multiple-employer, non-union public employee retirement system (ERS). The System is a state-wide public retirement system for the benefit of sheriff's and their staffs, which is administered and controlled

NATCHITOCHES PARISH SHERRY
NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 4 PENSION PLAN (CONTINUED)

by a separate board of trustees. Contributions of participating sheriff's, together with shared local and state revenues, are pooled within the System to fund actuarial benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

All sheriff's and all deputies who are found to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 50 at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 10 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 10 but less than 15 years, 2.15 percent if total service is at least 15 but less than 20 years, and 1 percent if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final average salary is the employee's average salary over the 20 consecutive or joint months that produce the highest average. Employees who terminate with at least 10 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Trustees are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sherriff's Pension System Fund, Monroe, Louisiana, 71205-1167 or by calling (504) 562-2688.

Contributions to the system include one-half of one percent of the gross wages to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute requires covered employees to contribute 0.7 percent of their salary to the system and requires an employer contribution equal to 0.0 percent of each covered employee's salary. As provided by Louisiana Revised Statute 11:100, the employee 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 Natchitoches Parish Detention Center's contributions to the System for the years ending June 30, 1997 was \$67,231, equal to the required contributions for each year.

NOTE 7 RISK MANAGEMENT

The Natchitoches Parish Detention Center is exposed to various risks of loss related to acts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Natchitoches Parish Detention Center maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to provide any significant measure of losses to the Detention Center.

NOTE 8 OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES

The Natchitoches Parish Detention Center leases equipment and furniture and fixtures through arrangements classified as capital lease obligations. At June 30, 1997, the total present value of minimum payments required under the Detention Center's leases are \$121,980.

MATHIECHES PARISH GOVERNMENT
 MATHIECHES PARISH PLANTFUND LEASING
 MATHIECHES PARISH GOVERNMENT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 1997

NOTE 8 OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES (CONTINUED)

The present value of capital leases and the minimum lease payments under noncancelable leases are as follows:

Year Ending June 30,	Amount
1998	\$ 31,493
1999	31,493
2000	31,493
2001	31,493
Total	125,972
Less amount representing interest	(12,555)
Present value of future minimum lease payments	<u>\$ 113,417</u>

NOTE 9 LONG-TERM DEBT

The following is a summary of the long-term debt of the Mathieches Parish Debtorship Center for the year ended June 30, 1997:

	Interest Rate	Maturity Date	Amount Issued	Outstanding
Revenue Bonds	5.2% - 7.2%	06/01/15	10,000,000	\$ 1,999,000
Certificate of Indebtedness	7.37%	03/01/06	300,000	377,000
Construction loan	9.00%	03/31/01	125,380	125,380
Total			10,425,380	\$ 2,501,380

The annual requirements in maturity of debt outstanding as of June 30, 1997, including interest payments are as follows:

Year Ending June 30,	Revenue Bonds	Certificate of Indebtedness	Construction Note	Total
1998	\$ 356,135	\$ 38,304	\$ 32,304	\$ 426,743
1999	348,398	38,854	32,304	419,556
2000	340,616	39,413	32,304	412,333
2001	332,840	40,000	32,304	405,144
2002	325,100	40,603	32,304	398,007
Thereafter	4,653,808	152,378	0	4,806,186
Total	6,016,997	\$ 600,552	\$ 149,916	\$ 6,767,465

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

Honorable Boyd Dow
Natchitoches Parish Sheriff
Natchitoches Parish Detention Center
P. O. Box 308
Natchitoches, Louisiana 71401

We have audited the financial statements of the Natchitoches Parish Detention Center (proprietary fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, an off fund for the year ended June 30, 1997), and have issued our report thereon dated November 5, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Natchitoches Parish Detention Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of bases of amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

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

MINCK, JACKSON & WINN

Natchitoches, Louisiana
November 5, 1997

NACHTIGALS FARM HERBET
 NACHTIGALS FARM PATENTY-CENTRE
 NACHTIGALS B. LEISMAN
 SUMMARY SCHEDULE OF FREE ASSET LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 1997

Ref. No.	Fiscal Year Ending Initially ... Incurred ...	Description of Debt(s)	Classific Asset Taken Econ. No. Initially	Planned Liquidat Asset/Partial Liquidat ... Asset Taken ...
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None.

Other supplementary information
 Presented for purposes of additional analysis.

BERNARDINE'S PARISH CENTER
NAJITOCHES PARISH DEFENSE CENTER
NATCHITOCHES, LOUISIANA
COMMITTEE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1997

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
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NONE

Other supplementary information
 Presented for purposes of additional analysis.