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**JACKSON PARISH SHERIFF
JONESBORO, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND
FOR THE YEAR ENDED JUNE 30, 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 SEP 25 1996

KENNETH D. FOLDEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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**JACKSON PARISH SHERIFF
Jonesboro, Louisiana**

**General Purpose Financial Statements
As of and for the Year Ended June 30, 1996
With Supplemental Information Schedules**

CONTENTS

	Statement	Page
	-----	-----
INDEPENDENT AUDITORS' REPORT		1
General Purpose Financial Statements:		
Combined Balance Sheet, All Fund Types and Account Groups	A	2
Governmental Fund - General Fund:		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	3
Notes to the Financial Statements		4-10
Supplemental Information Schedules		
Fiduciary Funds - Agency Funds:		
Combining Balance Sheet	1	13
Schedule of Changes in Balances Due to Taxing Bodies and Others	2	14
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		15-16
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		17

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INDEPENDENT AUDITORS' REPORT

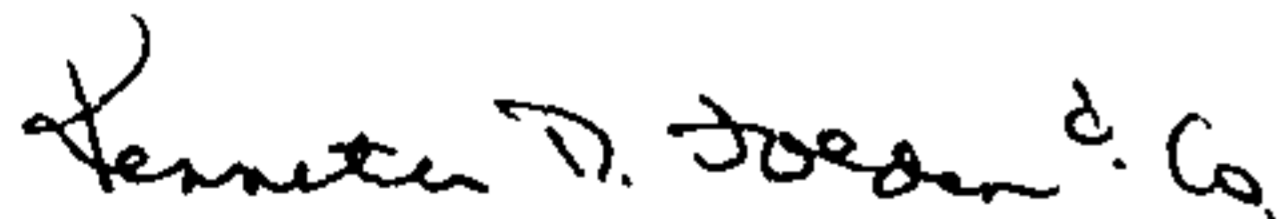
Honorable Van Beasley
Jackson Parish Sheriff
Courthouse Building
Jonesboro, LA 71251

We have audited the accompanying general purpose financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana, as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of management of the Jackson Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Jackson Parish Sheriff, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



KENNETH D. FOLDEN & CO.
Certified Public Accountants

Jonesboro, Louisiana
September 6, 1996

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

Statement A

All Fund Types and Account Groups
Combined Balance Sheet
June 30, 1996

	Governmental Fund Type - General Fund	Fiduciary Funds - Agency Funds	Account Group - General Fixed Assets	Total (Memorandum Only)
	-----	-----	-----	-----
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 892,121	\$ 83,302	\$	\$ 975,423
Receivables	24,962	163,151		188,113
Inventory	329			329
Buildings and equipment			599,854	599,854
	-----	-----	-----	-----
TOTAL ASSETS AND OTHER DEBITS	\$ 917,412	\$ 246,453	\$ 599,854	\$ 1,763,719
	=====	=====	=====	=====
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 7,539	\$	\$	\$ 7,539
Payroll deductions payable	1,035			1,035
Due to taxing bodies and others		246,453		246,453
	-----	-----	-----	-----
Total Liabilities	8,574	246,453	NONE	255,027
	-----	-----	-----	-----
Equity and Other Credits:				
Investment in general fixed assets			599,854	599,854
Fund balance - unreserved, undesignated	908,838			908,838
	-----	-----	-----	-----
Total Equity and Other Credits	908,838	NONE	599,854	1,508,692
	-----	-----	-----	-----
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 917,412	\$ 246,453	\$ 599,854	\$ 1,763,719
	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

GOVERNMENTAL FUND - GENERAL FUND
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1996

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	-----	-----	-----
REVENUES			
Ad valorem taxes	\$ 630,000	\$ 636,635	\$ 6,635
Intergovernmental revenues:			
Federal grants		720	720
State grants:			
State revenue sharing	20,000	19,792	(208)
State supplemental pay	68,000	68,503	503
Miscellaneous		19,382	19,382
Fees, charges, and commissions for services:			
Commissions on state revenue sharing	62,000	61,643	(357)
Taxes and licenses	11,010	16,739	5,729
Civil and criminal fees	40,725	39,380	(1,345)
Court attendance	2,900	2,700	(200)
Transporting prisoners	800	785	(15)
Feeding and keeping prisoners	159,000	123,763	(35,237)
Seizures from criminal activity	8,500	13,670	5,170
Fines and forfeitures	11,900	22,029	10,129
Use of money and property - interest earnings	15,800	43,489	27,689
Miscellaneous	7,446	9,439	1,993
	-----	-----	-----
Total revenues	1,038,081	1,078,669	40,588
	-----	-----	-----
EXPENDITURES			
Public safety:			
Personal services and related benefits	1,076,300	1,029,283	47,017
Operating services	144,995	138,178	6,817
Material and supplies	80,000	80,791	(791)
Travel and other charges	3,700	3,386	314
Capital outlay	37,100	29,420	7,680
	-----	-----	-----
Total expenditures	1,342,095	1,281,058	61,037
	-----	-----	-----
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(304,014)	(202,389)	101,625
	-----	-----	-----
OTHER FINANCING SOURCES			
Sale of general fixed assets		750	750
	-----	-----	-----
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(304,014)	(201,639)	102,375
	-----	-----	-----
FUND BALANCE AT BEGINNING OF YEAR	1,110,477	1,110,477	
	-----	-----	-----
FUND BALANCE AT END OF YEAR	\$ 806,463	\$ 908,838	\$ 102,375
	=====	=====	=====

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1996

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Jackson Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The Jackson Parish Sheriff is an independently-elected official of the residents of Jackson Parish. In his capacity as Sheriff and Ex-officio Tax Collector, the Jackson Parish Sheriff is legally separate. Additionally, the Jackson Parish Sheriff is fiscally independent through proceeds of ad valorem taxes and other forms of revenue. Based on the above, the Jackson Parish Sheriff is deemed to be a separate governmental reporting entity. The Jackson Parish Sheriff includes all funds, account groups, activities, et cetera, that are within the primary responsibility of the agency. Certain units of local government over which the Sheriff exercises no primary responsibility, such as the Jackson Parish Police Jury, School Board, Assessor, Clerk of Court, municipalities within the parish, and other independently elected officials are excluded from the accompanying general purpose financial statements. These local governments are neither controllable by nor answerable to the Jackson Parish Sheriff. Further, their operations do not require the approval of the Sheriff nor is the Sheriff legally or morally responsible for their actions. They are considered separate reporting entities and issue financial statements separate from those of the Jackson Parish Sheriff.

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

C. FUND ACCOUNTING (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental and fiduciary. A description of these funds classifications and their fund types follows:

Governmental Funds

Governmental funds account for the Sheriff's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. The governmental fund of the Sheriff is a:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Sheriff. The fiduciary funds of the Sheriff are:

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Tax Collector Fund, included in the accompanying general purpose financial statements, is reported for the period from July 1, 1995, through June 30, 1996.

D. BASIS OF ACCOUNTING

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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 that 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.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING (CONTINUED)

Revenues (Continued)

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, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded upon maturity, when the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

The agency funds of the Jackson Parish Sheriff are the Sheriff's Fund and the Tax Collector Fund. The Sheriff's Fund uses the modified accrual basis of accounting. The Tax Collector Fund is prepared on the cash basis of accounting.

E. BUDGET

The budget, prepared on the modified accrual basis of accounting, was adopted on June 6, 1994, and was made available for public inspection at that time. The sheriff approves all budget changes or amendments.

Although formal budget integration within the accounting records is employed as a management control device, a system of encumbrance accounting is not used by the sheriff. At year end, all appropriations lapse. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under State law, the sheriff may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. The Jackson Parish Sheriff has no investments at June 30, 1996.

G. INVENTORY

Inventory at June 30, 1996, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10.550). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the consumption method using the first-in, first-out (FIFO) cost flow assumption.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost (67 percent) or estimated cost (33 percent).

I. VACATION AND SICK LEAVE

The sheriff's office has the following policy relating to vacation and sick leave:

Vacation and sick leave benefits do not accumulate or accrue and, accordingly, at June 30, 1996, there are no accumulated and vested benefits relating to vacation and sick leave.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. There are no long-term obligations at June 30, 1996.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources. No portion of the Jackson Parish Sheriff's equity and fund balance is reserved or designated at June 30, 1996.

L. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Constitutional	11.36	11.36	Indefinite
Law Enforcement District	4.00	4.12	1996

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

3. CASH AND CASH EQUIVALENTS

At June 30, 1996, the sheriff has cash and cash equivalents (book balances) totaling \$975,423 as follows:

Demand deposits including interest-bearing	\$ 507,029
Petty cash	100
Time deposits	468,294
	<hr/>
Total	\$ 975,423
	<hr/> <hr/>

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. At June 30, 1996 the sheriff has \$972,218 in deposits (collected bank balances). These deposits are secured from risk by \$256,449 of federal deposit insurance and \$2,148,352 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. RECEIVABLES

The receivables of \$188,113 at June 30, 1996, are as follows:

Class of Receivable	General Fund	Agency Funds	Total
<hr/>	<hr/>	<hr/>	<hr/>
Taxes and licenses	\$ 2,020	\$	\$ 2,020
State supplemental pay	5,817		5,817
Fines and forfeitures	1,584	163,151	164,735
Civil and criminal fees	1,625		1,625
Court attendance	100		100
Feeding and keeping prisoners	8,036		8,036
Seizures from criminal activity	180		180
Miscellaneous receivables	507		507
State grant	5,093		5,093
	<hr/>	<hr/>	<hr/>
Total	\$ 24,962	\$ 163,151	\$ 188,113
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Buildings	Equipment	Total
	<hr/>	<hr/>	<hr/>
Balance, June 30, 1995	\$ 26,804	\$ 676,354	\$ 703,158
Additions		29,420	29,420
Deletions		(136,950)	(136,950)
	<hr/>	<hr/>	<hr/>
Balance, June 30, 1996	\$ 26,804	\$ 568,824	\$ 595,628
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

6. PENSION PLAN

Plan Description. Substantially all employees of the Jackson Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 each month, and who were 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 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total services is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at 55. The System also provides death and disability benefits. Benefits 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 Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Jackson Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Jackson Parish Sheriff 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 Jackson Parish Sheriff's contributions to the System for the years ending June 30, 1996, 1995 and 1994, were \$45,535, \$35,667 and \$35,944, respectively, equal to the required contributions for each year.

7. POSTRETIREMENT BENEFITS

The Jackson Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which was \$8,204 for 1996. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees.

8. LEASES

On September 12, 1985, the Jackson Parish Sheriff entered into a 99-year property lease for the lease of three acres of land to be used as a firearms and training complex. Total consideration on this lease is \$10.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

9. CHANGES IN AGENCY FUND BALANCES

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

	Sheriff's Fund	Tax Collector Fund	Total
Balance, June 30, 1995	\$ 205,396	\$ 15,522	\$ 220,918
Additions	306,825	4,685,862	4,992,687
Reductions	(293,927)	(4,673,225)	(4,967,152)
Balance, June 30, 1996	\$ 218,294	\$ 28,159	\$ 246,453

10. LITIGATION AND CLAIMS

At June 30, 1996, the sheriff is involved in several liability claims against his office. It is the opinion of the sheriff's legal counsel that these claims are fully covered by the Louisiana Sheriff's Insurance Program.

11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Jackson Parish Police Jury.

12. FEDERAL FINANCIAL ASSISTANCE

The sheriff participated in the following federal financial assistance program:

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Expenditures/ Issues 1996
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Agriculture and Forestry - Food Distribution Program	10.550	\$ 896

SUPPLEMENTAL INFORMATION

JACKSON PARISH SHERIFF
Jonesboro, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1996

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Combining Balance Sheet, June 30, 1996

	SHERIFF'S FUND	TAX COLLECTOR FUND	TOTAL
	-----	-----	-----
ASSETS			
Cash and cash equivalents	\$ 55,143	\$ 28,159	\$ 83,302
Receivables	163,151		163,151
	-----	-----	-----
TOTAL ASSETS	\$ 218,294	\$ 28,159	\$ 246,453
	=====	=====	=====
LIABILITIES			
Due to taxing bodies and others	\$ 218,294	\$ 28,159	\$ 246,453
	-----	-----	-----
TOTAL LIABILITIES	\$ 218,294	\$ 28,159	\$ 246,453
	=====	=====	=====

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Schedule of Changes in Balances Due
to Taxing Bodies and Others
For the Year Ended June 30, 1996

	SHERIFF'S FUND	TAX COLLECTOR FUND	TOTAL
	-----	-----	-----
BALANCE AT BEGINNING OF YEAR	\$ 205,396	\$ 15,522	\$ 220,918
	-----	-----	-----
ADDITIONS			
Deposits:			
Sheriff's sales	84,062		84,062
Bonds	34,975		34,975
Commissions	1,505		1,505
Fines and costs	137,445		137,445
Garnishments	32,849		32,849
Other deposits	15,989		15,989
Taxes, fees, etc., paid to tax collector		4,676,975	4,676,975
Interest on time deposits		8,887	8,887
	-----	-----	-----
Total additions	306,825	4,685,862	4,992,687
	-----	-----	-----
Total	512,221	4,701,384	5,213,605
	-----	-----	-----
REDUCTIONS			
Taxes, fees, etc., distributed to taxing bodies and others		4,673,225	4,673,225
Deposits settled to:			
Sheriff's General Fund	26,725		26,725
Police Jury	4,873		4,873
District Attorney	12,643		12,643
Clerk of Court	15,505		15,505
Indigent Defender Board	16,157		16,157
Attorneys, litigants, appraisers, etc.	56,204		56,204
Garnishments	33,203		33,203
Criminal Court Fees	17,973		17,973
Other Settlements	110,644		110,644
	-----	-----	-----
Total reductions	293,927	4,673,225	4,967,152
	-----	-----	-----
BALANCES AT END OF YEAR DUE TO TAXING BODIES AND OTHERS	\$ 218,294	\$ 28,159	\$ 246,453
	=====	=====	=====

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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Courthouse Building
Jonesboro, Louisiana 71251

We have audited the general purpose financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 6, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Jackson Parish Sheriff 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 general purpose 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 our audit of the general purpose financial statements of the Jackson Parish Sheriff, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS, REGULATIONS, CONTRACTS AND GRANTS, BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Van Beasley
Jackson Parish Sheriff
Courthouse Building
Jonesboro, Louisiana 71251

We have audited the general purpose financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 6, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Jackson Parish Sheriff, Jonesboro, Louisiana, is the responsibility of Jackson Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Jackson Parish Sheriff. However, this report is a matter of public record and its distribution is not limited.


KENNETH D. FOLDEN & CO.
Certified Public Accountants

Jonesboro, Louisiana
September 6, 1996