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FRANKLIN PARDI SHERIFF
EX-OFFICIO PARDI TAX COLLECTOR
WINNBOGO, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED JUNE 30, 1978

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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: MAY 3 8 1978

FRANKLIN PARISH SHERIFF
CLERK OFFICE/ PARISH TAX COLLECTOR
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INDEPENDENT AUDITORS REPORT

MEMBER
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CERTIFIED PUBLIC ACCOUNTANTS
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CERTIFIED PUBLIC ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- * any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- * a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- * the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

Franklin Parish Sheriff and Ex-Officio Parish Tax Collector has omitted such disclosures. We do not provide assurance that Franklin Parish Sheriff and Ex-Officio Parish Tax Collector is or will be year 2000 ready, that Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Franklin Parish Sheriff and Ex-Officio Parish Tax Collector does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 4, 1998, on our examination of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Also, the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.


MARCUS ROBINSON AND HASSELL
Winniford, Louisiana
November 4, 1998

FRANKLIN PARISH SHRETT
WINNEMOND, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AS OF 06/30/2022

	Governmental Funds		Fiduciary	Account Groups	
	General Fund	Capital Projects Fund	Fund Agency Fund	General Fund Assets	General Long-Term Debt
ASSETS					
Cash and Cash Equivalents	1,156,934	0	121,217	0	0
Restricted Cash	308,080	0	0	0	0
Investments	125,080	0	0	0	0
Receivables	58,735	0	0	0	0
Bond Discount	32,349	0	0	0	0
Inventory	19,277	0	0	0	0
Land, Buildings, and Equipment	0	0	0	1,579,150	0
Amount Available in General Fund	0	0	0	0	784,818
Amount to be Provided/Retirement of General Long-Term Debt	0	0	0	0	2,733,312
TOTAL ASSETS	2,789,121	0	121,217	1,579,150	6,538,818
LIABILITIES AND FUND BALANCE					
Liabilities:					
Bank Overdraft	0	7,218	0	0	0
Accounts Payable	3,098	0	0	0	0
Due To Taxing Bodies and others	0	0	121,217	0	0
Long-Term Obligations Payable	0	0	0	0	6,538,800
TOTAL LIABILITIES	3,098	7,218	121,217	0	6,538,800
Fund Balance:					
Investment in General Fund Assets	0	0	0	1,579,150	0
Fund Balance:					
Bond Reserve	125,080	0	0	0	0
Reserved For Debt Service	68,144	0	0	0	0
Reserved For Construction, Repairs, Etc.	308,080	(7,218)	0	0	0
Unreserved-Undesignated	1,191,969	0	0	0	0
TOTAL FUND BALANCE	2,786,873	(7,218)	0	2,579,150	0
TOTAL LIABILITIES AND FUND BALANCE	2,789,121	0	121,217	2,579,150	6,538,818

See Note To Financial Statements

Total
(In thousands)
Dollars

1,000,181
200,000
725,000
99,750
32,200
15,133
7,570,450
784,518

3,793,133

12,230,000

7,118
8,088
325,327
6,538,053

6,871,308

7,570,450

725,000
68,164

192,781
1,291,989

16,338,482

12,230,000

See Notes To Financial Statements

**FRANKLIN PARISH SHERIFF
WANGSFOOT, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 1998**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total (Memorandum Only)</u>
REVENUES			
Ad Valorem Taxes	764,313	0	764,313
Sales Tax	1,518,944	0	1,518,944
Intergovernmental Revenues:			
Federal Grants:			
D.A.R.E. Grant	26,671	0	26,671
Louisiana Commission on Law Enforcement Grant-9th District			
Narcotics Task Force	85,080	0	85,080
State Grants:			
State Revenue Sharing (9%)	53,212	0	53,212
State Supplemental Pay	183,887	0	183,887
North Delta Law Enforcement District Grant	7,080	0	7,080
Video Poker Device Fund Dist	7,741	0	7,741
Matching Funds - Other Parishes:			
9th District Narcotics Task Force	38,145	0	38,145
Fees, Charges and Commissions for Services:			
Commissions on Licenses, Etc.	28,649	0	28,649
Commissions on State Revenue Sharing	67,210	0	67,210
Civil and Criminal Fees	128,317	0	128,317
Feeding and Keeping Prisoners	1,414,848	0	1,414,848
Fines and Forfeitures	39,277	0	39,277
Deacons Center - Commissary, Telephone and Writings	166,338	0	166,338
Sale of Proceeds	1,800	0	1,800
Sale From Criminal Activities	7,308	0	7,308
Use of Money - Interest Earnings	97,179	0	97,179
Other	<u>183,344</u>	<u>0</u>	<u>183,344</u>
TOTAL REVENUES	4,966,313	0	4,966,313

See Notes To Financial Statements

	General Fund	Capital Projects Fund	Total (Miscellaneous Only)
EXPENDITURES			
Public Safety:			
Personal Services and Related Benefits	2,190,625	0	2,190,625
Operating Services	564,209	0	564,209
Materials and Supplies	592,036	0	592,036
Traffic and Other Charges	128,942	0	128,942
Data Service:			
Principal	378,080	0	378,080
Interest	291,132	0	291,132
Amortization of Bond Premiums	2,255	0	2,255
Capital Outlay:			
Franklin Parish Sheriff	124,818	1,360	126,178
Vicks District Navigation Tank Force Equipment for Other Parish Sheriffs	5,000	0	5,000
TOTAL EXPENDITURES	4,261,047	1,360	4,262,407
EXCESS REVENUES (EXPENDITURES) (OVER EXPENDITURES (REVENUES))	708,190	(3,161)	705,029
OTHER FINANCING SOURCES (USES)			
Proceeds of Refunding Bonds	3,731,800	0	3,731,800
Bond Issuance Costs	(183,721)	0	(183,721)
Payment to Refunded Bond Escrow Agent	(2,690,802)	0	(2,690,802)
TOTAL OTHER FINANCING SOURCES (USES)	(142,723)	0	(142,723)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	639,377	(3,161)	636,216
FUND BALANCE AT BEGINNING OF YEAR	2,136,780	(2,857)	2,133,923
FUND BALANCE AT END OF YEAR	2,776,157	(6,018)	2,770,139

See Notes To Financial Statements

**FRANKLIN PARISH SHERIFF
WINNENGO, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP) BASIS AND ACTUAL
GOVERNMENTAL FUNDS - GENERAL FUND AND CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 1998**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Ad Valorem Taxes	683,996	704,315	20,319
Sales Tax	1,500,000	1,328,944	(171,056)
Intergovernmental Revenue:			
Federal Grants:			
D.A.R.E. Grant	24,084	24,470	386
Louisiana Commission on Law Enforcement Grant - 5th District Narcotics Task Force	84,996	83,800	(1,196)
State Grants:			
State Revenue Sharing (90%)	33,084	33,212	128
State Supplemental Pay	167,084	183,807	16,723
North Delta Law Enforcement District Grant	3,584	3,808	224
Vidalia Police District Fund District	8,084	7,240	(844)
Matching Funds - Other Parishes: 5th Dist. Narcotics Task Force	38,144	36,342	(1,802)
Fees, Charges and Commissions For Services:			
Commissions on Licenses, Etc.	21,800	28,649	6,849
Commissions on State Revenue Sharing	48,996	67,215	(18,221)
Civil and Criminal Fees	115,000	128,237	13,237
Feeding and Keeping Prisoners	1,338,000	1,634,648	296,648
Fees and Forfeitures	15,000	20,277	5,277
Detention Center - Commissary, Telephone and Vending	180,992	168,330	(12,662)
Sale of Produce	804	1,682	878
Sale from Criminal Activities	3,308	7,388	4,080
Use of Money - Interest Earnings	88,712	97,179	8,467
Other	(183,895)	(182,584)	(1,311)
TOTAL REVENUES	4,707,392	4,968,315	260,923

See Notes To Financial Statements

CAPITAL PROJECTS FUND

BUDGET	ACTUAL	VARIANCE FAVORABLE (OR UNFAVORABLE)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

See Notes to Financial Statements

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP) BASIS AND ACTUAL
GOVERNMENTAL FUNDS - GENERAL FUND AND CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 1998

EXPENDITURES	Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Personal Services and Related Benefits	2,318,844	2,398,625	(79,781)
Operating Services	568,836	564,219	4,617
Materials and Supplies	284,760	292,036	(7,276)
Travel and Other Charges	119,713	128,942	(9,229)
Debt Service:			
Principal	778,080	778,080	0
Interest	413,596	291,132	122,464
Amortization on Bond Premium	0	2,393	(2,393)
Capital Outlay:			
Franklin Parish Sheriff	114,788	114,818	4,030
Fifth District Narcotics Task Force Equipment for Other Parish Sheriffs	0	3,083	(3,083)
TOTAL EXPENDITURES	4,967,826	4,261,017	186,809
EXCESS REVENUES (EXPENDITURES) OVER EXPENDITURES (REVENUES)	348,506	708,296	359,790
OTHER FINANCING SOURCES (USES)			
Proceeds of Refunding Bonds	0	3,735,000	3,735,000
Bond Issuance Costs	0	(163,721)	(163,721)
Payment to Refunded Bond Escrow Agent	0	(3,682,831)	(3,682,831)
TOTAL OTHER FINANCING SOURCES (USES)	0	(17,552)	(17,552)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	348,506	625,373	276,867
FUND BALANCE AT BEGINNING OF YEAR	2,158,700	2,158,700	0
FUND BALANCE AT END OF YEAR	2,507,206	2,784,073	276,867

See Notes To Financial Statements

CAPITAL PROJECTS FUND

Budget	Actual	Variance Favorable (Unfavorable)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	5,141	(5,141)
<u>0</u>	<u>0</u>	<u>0</u>
0	5,141	(5,141)
0	(5,141)	(5,141)
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>
0	(5,141)	(5,141)
(2,057)	(2,057)	0
(2,057)	(2,198)	(1,141)

See Notes to Financial Statements

FRANKLIN PARISH SHERIFF
HEYSBORO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

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 bail/bonds, 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 establishment of neighborhood watch programs, anti-drug abuse programs, etc. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within Franklin and surrounding parishes.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

General Fixed Assets Account Group

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

General Long-Term Obligations Account Group

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

**FRANKLIN PARISH SHERRIFF
WYCHSFORD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. BASIS OF PRESENTATION (Continued)

General Long-Term Obligations Account Group (Continued)

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

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

B. REPORTING ENTITY

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

Louisiana Revised Statute 28:511 (R)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating also to his responsibility as ex-officio parish tax collector.

C. FUND ACCOUNTING

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

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

**FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

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

General Fund

The General Fund is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district, and a one percent sales and use tax approved by the voters of the parish. 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, etc. General operating expenditures are paid from this fund. The General Fund is also used to account for the retirement of long-term debt recorded in the General Long-Term Obligations Account Group. The debt represents the issuance of 7,150,000 of Public Improvement Bonds, and their subsequent refinancing, and 400,000 in Certificates of Indebtedness, related reserve requirements of the issues, and compensatory time due.

Capital Projects Fund

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

Agency Funds

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

D. BASIS OF ACCOUNTING

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year 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.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

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

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

Other revenues are recognized when received.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Loans related to bond refinancing are also reported as other financing sources.

D. BUDGET PRACTICES

The proposed budget for the fiscal year ended June 30, 1998, was made available for public inspection on June 20, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal as required prior to the public hearing, which was held at the Franklin Parish Sheriff's office June 28, 1997, for comments from taxpayers. The budget was legally adopted and amended, May 14, 1998, by the sheriff.

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

E. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the sheriff must deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(APRIL 30, 2008)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. INVESTMENTS

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. 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 sheriff reports United States Treasury bills and notes as investments.

I. INVENTORY

Inventory at June 30, 1998, consists of commissary items purchased during preceding months. Inventory items are valued at unit prices established by purchase prices paid for purchased items. Amounts are recorded as expenditures under the consumption method using the First-In, First-Out (FIFO) cost flow assumption.

J. 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. Interest costs incurred during construction are not capitalized.

K. VACATION AND SICK LEAVE

Employees earn two weeks of accumulative vacation leave and one week of accumulative sick leave each year. There are no accumulated or vested benefits relating to vacation and sick leave that require accrual or disclosure to conform with generally accepted accounting principles.

L. COMPENSATORY TIME (K-TIME)

Compensatory Time (K-time) represents a one and one-half credit for each hour of overtime worked. The maximum for law enforcement personnel (deputies, detectives and guards) is 480 K-time hours which represents not more than 120 hours of actual overtime worked. The maximum for non-law enforcement personnel is 240 K-time hours which represents 60 hours of actual overtime worked. Employees may take K-time as compensated time off.

An employee shall upon termination be paid for the unused K-time at a rate of compensation not less than: (a) the average regular rate received by such employee during the last three years of employment or (b) the final regular rate, whichever is higher.

All overtime work in excess of K-time limits must be paid in the period earned.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. LONG-TERM OBLIGATIONS

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

N. SALES AND USE TAX

The Franklin Parish Sheriff is authorized to collect a one percent sales and use tax within Franklin Parish. The proceeds of the tax, after payment of costs for collecting and administering the tax, are dedicated to constructing, maintaining, and operating a jail facility and offices for the Franklin Parish Sheriff, including the payment of salaries for the operation of the jail facilities. The tax was approved for an indefinite time period, however, on March 19, 1993, the voters approved a referendum changing the indefinite expiration date to June 1, 2016.

O. FUND EQUITY RESERVES

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

P. TOTAL COLUMN ON COMBINED BALANCE SHEET

The total column on the Combined Balance Sheet is captioned *Interstructure Only* 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 reconciliation.

Q. BOND DISCOUNT

The discount paid at the time of the bond refinancing is being amortized on the straight-line method over the life of the new bonds.

R. BAD DEBTS

Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles. Management feels all receivables at year end are collectable and no allowance for bad debt is necessary.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 2 - LEVIED TAXES

An Act of the regular session of the Louisiana Legislature of 1976 provided initial financing authorization for the levy of an ad valorem tax millage for the law enforcement district. Voters of the district subsequently approved an increase in the ad valorem tax beyond initial authorization. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Legislative Increase	Levied Millage	Millage
Constitutional Law Enforcement District	2081	9.52	9.52

NOTE 3 - CASH AND CASH EQUIVALENTS

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

At June 30, 1998 the sheriff has cash and cash equivalents (bank balances) totaling 2,272,963, as follows:

Petty Cash	1,620
Restricted Cash	289,000
Interest-Bearing Demand Deposits	1,971,343
TOTAL	2,272,963

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

The carrying amount of the Sheriff's deposits with the financial institutions was 2,012,790 and the bank balance was 2,011,343. The bank balance is categorized as follows:

	<u>Category</u>		
	1	2	3
Cash	389,346	1,662,097	0

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

FRANKLIN PARISH SHERIFF
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 4 - INVESTMENTS

At June 30, 1998 investments classified as being held to maturity consist of the following:

United States Treasury Notes	
Marketable 6.25% maturing 5-31-00	715,000

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

These investments have a carrying value of 715,000 and a market value of 714,121.

These investments are restricted as being held in reserve for satisfaction of the bond authorization agreement as discussed in Note 11.

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

	Category		
	1	2	3
Investments	728,800	0	0

NOTE 5 - RECEIVABLES

The General Fund receivables of 55,735 at June 30, 1998 are as follows:

Fees, Commissions, and Charges	55,735
TOTAL	55,735

NOTE 6 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Description:	Balance		Additions	Deletions	Balance	
	June 30, 1997				June 30, 1998	
Land	90,000		0	0	90,000	
Building	6,394,000		31,210	0	6,415,210	
Vehicles	368,680		74,940	12,329	431,300	
Office Furniture & Equipment	265,000		2,217	24,378	242,839	
Law Enforcement Equipment	278,300		8,783	2,585	284,498	
Tool Equipment	115,000		1,777	179	116,600	
TOTAL	7,506,980		118,927	37,061	7,588,846	

FRANKLIN PARISH SHERIFF
WIPAC BUREAU, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(JUNE 30, 1998)

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS (Continued)

All fixed assets are stated at historical cost or estimated cost if actual historical cost is not available. Of the 3,579,550 in general fixed assets recorded, 34,348 is recorded at estimated historical cost.

NOTE 5 - PENSION PLAN

Substantially all employees of the Franklin Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (the System), a multiple employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. All sheriff's and deputies who are found to be physically fit, earn at least 408 per 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 percentage of their final average salary for each year of credited service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw employee contributions may retire at or after age 55 and receive the benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the sheriff at June 30, 1998:

Total Payroll for Employees Covered by the System		1,152,292	
Total Payroll for All Employees		1,214,629	
	<u>Total</u>	<u>Benefit</u>	<u>Employee</u>
Determined Contribution	180,044	65,715	114,329
As a Percent of Current-Year Covered Payroll	N/A	5.69%	9.59%
Trend Information:			
Contributions required State Statute	<u>1998</u>	<u>1997</u>	<u>1996</u>
Employer	65,715	73,315	76,249
Employee	114,329	104,838	118,583
Total Statutorily Required Contribution	<u>180,044</u>	<u>178,153</u>	<u>194,832</u>

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 7 - PENSION PLAN (Continued)

100% of required contributions were made for each year.

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

NOTE 8 - POST-EMPLOYMENT BENEFITS

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

NOTE 9 - LEASES

The Sheriff records assets acquired through capital leases as an asset and records the lease as an obligation. The Sheriff had no leases outstanding as of June 30, 1998.

NOTE 10 - CHANGES IN AGENCY FUNDS

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

	Balance June 30, 1997	Additions	Deductions	Balance June 30, 1998
Agency Funds:				
Municipal	78,281	918,087	(899,040)	97,328
Tax Collector	236,883	(6,667,824)	4,847,041	251,668
Inmate Trust	17,828	149,714	(148,551)	14,181
TOTAL	286,319	5,121,312	2,855,052	221,217

NOTE 11 - LONG-TERM DEBT

Advances Refunded

On December 1, 1997, the Franklin Parish Sheriff issued \$3,739,000 in General Obligation Bonds with an average interest rate of 4.33 percent to advance refund \$5,160,000 of outstanding Franklin Parish Law Enforcement Public Improvement Bonds Series 1998 with an average interest rate of 8%. The net proceeds of \$3,639,202 (after payment of \$84,798 for issuance costs) were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1998 Series bonds. As a result, \$5,160,000 of the 1998 series bonds are considered to be defeasited and the liability for these bonds has been removed from the general long-term debt account group.

The Franklin Parish Sheriff advances refunded the 1998 Series bonds to reduce its total debt payments over the next 12 years by \$268,271 and to obtain an economic gain of \$178,205.

FRANKLIN PARISH SHRETT
BISSBORO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 11 - LONG-TERM DEBT (Continued)

Changes in General Long-Term Debt

The following is a summary of long-term debt transactions for the year ended June 30, 1998:

	Carrying Amount	1990 Series Bond Payable	1997 Series Bond Payable	Total
Balance July 1, 1997	220,800	13,489	0	234,289
Retirements	40,800	434	40,800	82,034
Additions	0	0	2,725,808	2,725,808
Balance June 30, 1998	179,999	13,923	2,685,008	2,818,930

Bonds payable at June 30, 1998 are comprised of the following General Obligation Bonds:

\$1,290,000 Franklin Parish Law Enforcement Public Improvement Bonds Series 1990, due in annual installments ranging from \$310,800 to \$315,000. Interest is payable semi-annually at rates ranging from 9.25% to 8.5%. 642,000

\$1,715,000 Franklin Parish Law Enforcement Public Improvement Bonds Series 1997, due in annual installments ranging from \$45,000 to \$580,000. Interest is payable semi-annually at rates ranging from 3.87% to 4.875%. 1,043,000

The annual requirements to amortize the bonds outstanding at June 30, 1998, including interest of \$74,080 on the Series 1990 Bonds and \$2,048,833 on the Series 1997 Bonds are as follows:

For the Year Ending June 30:

	Series 1990	Series 1997	Total
1999	261,380	130,130	391,510
2000	157,780	131,207	288,987
2001	0	684,185	684,185
2002	0	685,207	685,207
2003	0	780,255	780,255
2004-2010	0	8,988,790	8,988,790
	<u>419,160</u>	<u>2,735,875</u>	<u>3,155,035</u>

The bond solicitation agreement requires that, as of any date, there must be on reserve "the least of: (1) 10 per cent of the proceeds of the bonds and any additional parity bonds therefore issued and delivered, and (2) the maximum principal and interest requirements in any succeeding bond year (including fund year) on the bonds and any additional parity bonds therefore issued and delivered." At June 30, 1998, the Sheriff has deposited the required reserve amount of 725,000 in a bond reserve account, which is reported in the General Fund as a reserve of fund balance.

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 11 - LONG-TERM DEBT - Continued

In addition, the sheriff is required to deposit 200,000 into a capital contingency fund to be used for maintenance of the jail. The sheriff transferred 200,000 into the contingency fund in 1998 as required by the bond issue.

On March 1, 1992, the sheriff authorized the issuance of 400,000 of Certificate of Indebtedness, Series 1992, of the Law Enforcement District of The Parish of Franklin, Louisiana.

The Certificate was issued for the purpose of constructing and acquiring improvements to and for the new Franklin Parish Jail, and paying the costs of issuance of the Certificate. The Certificate will be financed from a pledge and dedication of the net asset revenues of the District above statutory, necessary and usual charges in each of the fiscal years during which the Certificate is outstanding.

The annual requirements to service the Certificate at June 30, 1998, including interest of 71,250 are as follows:

<u>For the Year Ending June 30,</u>	
1999	55,250
2000	55,505
2001	55,505
2002	55,505
TOTAL	221,765

NOTE 12 - LITIGATION AND CLAIMS

The sheriff is a defendant in no lawsuits seeking damages.

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

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

NOTE 14 - INTERGOVERNMENTAL AGREEMENT

As provided by Louisiana Revised Statute (LSA-R.S.) 33:1324, the Franklin Parish Sheriff has entered into an intergovernmental agreement with the Franklin Parish Police Jury to assume all liabilities and responsibilities of the jail operations within Franklin Parish effective May 1, 1998, and periodically thereafter, so long as the Franklin Parish Law Enforcement District sales and use tax remains in force and effect. The liabilities assumed by the sheriff include utilities, maintenance and upkeep, feeding and housing prisoners, salaries and cost of jail operations, and construction of a new jail. The intergovernmental agreement also states that the parish of Franklin relinquishes, transfers, and assigns to the Franklin Parish Sheriff and the Law Enforcement District of Franklin Parish all jurisdiction, responsibility, and control over the present and any future jail within Franklin Parish.

**FRANKLIN PARISH SHERIFF
 SUITE 808A, MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED 1998**

NOTE 15 - SELF-INSURANCE

During the 1997-98 fiscal year, the Franklin Parish Sheriff's Department began a program of self-insurance administered by a third party for group insurance of its employees and their dependents. The group insurance coverage provides medical benefits, as stipulated in the Group Benefit Plan. The group insurance plan is underwritten by a third party insurance company. The Sheriff Department covers medical expenses up to 12,500 per person covered. The underwriter covers 100% thereafter.

NOTE 16 - STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 415 of 1990 were distributed as follows:

Texas Basin Levee District	22,843
Franklin Parish:	
Police Jury	186,217
School Board	70,894
Sheriff	170,479
Library	40,812
Assessment District	33,892
Pension Funds	14,271
TOTALS	679,408

NOTE 17 - K-TIME AND EXCESS K-TIME

The amounts up to 480 or 240 K-time hours are reported as compensated absences in the General Long-Term Debt Account group at the rate of pay at 6/30/98.

Balance in General Long-Term Debt Account Group 11,855

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

To the Honorable Steve Pylant
Franklin Parish Sheriff and Ex-Officio Parish Tax Collector
Wenoboro, Louisiana

We have audited the financial statements of the Franklin Parish Sheriff and Ex-Officio Parish Tax Collector, as of and for the year ended June 30, 1998, and have issued our report thereon dated November 4, 1998, which was qualified due to the omission of the year 2000 disclosures that are required by Government Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. 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 Franklin Parish Sheriff and Ex-Officio Parish Tax Collector's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

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

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell

November 4, 1998

**FRANKLIN PARISH SHERIFF
WVINGBOND, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1998**

<i>Federal Grant/ Pass-Through Grant/ Program Name</i>	<i>CFDA Number</i>	<i>Expenditures</i>
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, UNITED STATES DEPARTMENT OF JUSTICE		
Passed through Louisiana Division of Administration through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Maritime		
Task Force	14.370	85,000
D.A.R.E. Grant	14.370	36,622
TOTAL FEDERAL FINANCIAL ASSISTANCE		<u>121,622</u>

FRANKLIN PARISH SHERIFF
MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

PART I - SUMMARY OF THE AUDITOR'S RESULTS

Financial Statement Audit

- i. The type of audit report issued was unqualified.
- ii. There were no reportable conditions required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

Audit of Federal Awards

- iv. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The audit disclosed no audit findings which the auditor is required to report under OMB Circular No. A-133, Section 518(a).
- vi. There were no major federal programs for the year ended June 30, 1998.
- vii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section 518 (b) was \$100,000.

PART II - Finding(s) relating to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards.

NONE

FRANKLIN PARISH SHERIFF
 WYTHEBORO, LOUISIANA
 COMBINING SCHEDULE OF ASSETS AND LIABILITIES
 (REGULARY FUNDS, AGENCY FUNDS)
 AS OF JUNE 30, 1959

	Sheriff's Fund	Inmate Trust Fund	Tax Collector Fund	Total
ASSETS				
Cash and Cash Equivalents	\$1,378	\$4,181	241,668	247,227
TOTAL ASSETS	\$1,378	\$4,181	241,668	247,227
LIABILITIES				
Due to Taxing Bodies and Others	\$1,378	\$4,181	241,668	247,227
TOTAL LIABILITIES	\$1,378	\$4,181	241,668	247,227

FRANKLIN PARISH SHEET
WISDOMBO, LOUISIANA
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
AUXILIARY FUNDS - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1928

	Sheriff's Fund	Inmate Trust Fund	Tax Collector Fund	Total
BALANCES AT BEGINNING OF YEAR	22,251	17,928	232,885	273,064
ADDITIONS				
Deposits:				
Sheriff's Sales	275,107	0	0	275,107
Rents	15,686	0	0	15,686
Fines and Costs	469,192	0	0	469,192
Charitable	51,848	0	0	51,848
Other Deposits	83,267	0	0	83,267
Taxes, Fees, Etc., Paid to:				
Tax Collector	0	0	4,854,589	4,854,589
Interest on Investments	1,987	329	11,325	13,537
Other Additions - Inmate Deposits	0	144,582	0	144,582
TOTAL ADDITIONS	878,080	145,211	4,867,824	5,111,324
TOTAL AVAILABLE	906,438	163,152	4,798,709	5,418,299
REDUCTIONS				
Taxes, Fees, Etc., Distributed to Taxing Bodies and others	0	0	4,847,041	4,847,041
Deposits Sent to:				
Sheriff's General Fund	127,876	130,704	0	258,580
Police Jury	128,452	0	0	128,452
District Attorney	28,700	0	0	28,700
Clerk of Court	22,499	0	0	22,499
Indigent Defendant Board	34,444	0	0	34,444
Attorneys, Appraisers, Etc.	258,638	0	0	258,638
Other Settlements	211,433	0	0	211,433
Interest	0	18,267	0	18,267
TOTAL REDUCTIONS	826,208	148,971	4,847,041	5,022,220
BALANCES AT END OF YEAR	80,230	14,181	241,668	275,277