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**FINANCIAL STATEMENT AND  
AUDITORS REPORT**

**CALCASIEU PARISH TAX COLLECTOR**  
Lake Charles, Louisiana

Year ended June 30, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 NOV 26 1990

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# Langley, Williams & Company, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

10000 WOODLAND DRIVE  
LAKE CHARLES, LOUISIANA 70601  
PHONE (504) 485-1100  
FAX (504) 485-1101  
WWW.LWC.COM

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## INDEPENDENT AUDITORS' REPORT

Honorable Wayne F. McIlreath  
Calcasieu Parish Sheriff  
Ex-Officio Tax Collector  
Lake Charles, Louisiana

We have audited the statement of collections, distributions and unassessed balances of the Calcasieu Parish Tax Collector, a component unit of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 1997, as listed in the table of contents. This financial statement is the responsibility of the Calcasieu Parish Tax Collector's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

As described in Note A, the Calcasieu Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Calcasieu Parish, and the accompanying statement presents information only on his activities as parish tax collector. Further, the accompanying statement of collections, distributions, and assessed balances has been prepared on a cash basis of accounting, without recognition of receivables and payables relating to tax collection activity. Accordingly, the accompanying statement is not intended to present the financial position and results of operations of the Calcasieu Parish Tax Collector in accordance with generally accepted accounting principles.

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the collections, distributions, and assessed balances of the Calcasieu Parish Tax Collector, as of and for the year ended June 30, 1997 on the basis of accounting described in Note A.

In accordance with Government Auditing Standards, we have also issued a report dated November 15, 1997 on our consideration of the Calcasieu Parish Tax Collector's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Langley, Williams & Company, L.L.C.*

November 15, 1997

Calcasieu Parish Tax Collector

STATEMENT OF COLLECTIONS, DEDUCTIONS,  
AND UNSETTLED BALANCES

Year ended June 30, 1997

UNSETTLED BALANCES AT JUNE 30, 1996

\$ 766,870

COLLECTIONS

All valuations taxes	\$ 8,214,485	
Five year ad valorem taxes	325,890	
Advanced ad valorem taxes	150,861	
Amplify, training and trapping licenses	681,470	
Advance deposits for amplify, training and trapping licenses	323,600	
Interest on:		
Delinquent taxes	132,631	
Protest cases	132	
Encumbrances	269,841	
Advanced taxes	2,611	
State revenue sharing	3,775,477	
Refunds and reimbursements	809,844	
Tax returns, etc.	50,711	
Overage	<u>11</u>	
		\$7,455,315
		\$8,221,715

DEDUCTIONS

Louisiana Department of Wildlife and Fisheries	411,683	
Louisiana Private Commission	15,813	
Louisiana Tax Commission	15,900	
Calcasieu Parish:		
Police jury	25,614,870	
School board	26,764,834	
Drainage districts	3,046,805	
Waterworks districts	1,025,317	
Recreation districts	3,445,605	
Fire protection districts	140,883	
Port, harbor, and terminal districts	1,423,478	
Airport district	172,369	
Sheriff	18,114,030	
Administrative district	1,048,744	
Cannons Authority	3,781,747	
City of Lake Charles	4,052,682	
City of Sulphur	951,644	
City of Westlake	73,317	
Parish Bonds	3,263,365	
Refunds and reimbursements	<u>804,824</u>	
		\$7,008,194

UNSETTLED BALANCES AT JUNE 30, 1997

\$ 813,521

The accompanying notes are an integral part of this statement.

Calcasieu Parish Tax Collector

NOTES TO FINANCIAL STATEMENT

Year ended June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1904, the sheriff is the ex-officio tax collector of the parish. He is responsible for the collection and distribution of all salaried property taxes, state revenues sharing funds, angling licenses, hunting licenses, trapping licenses, fines, costs, and bond forfeitures imposed by the state district court.

Louisiana Revised Statute 24:514(B) requires that the accounts of each tax collector be examined annually. Accordingly, the accompanying statement reflects financial activity of the sheriff related only to his responsibility as ex-officio tax collector. Amounts included in this report are included in the sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and uncollected balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Sheriff for financial reporting purposes. The basic criterion of including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Sheriff to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Sheriff.
2. Organizations for which the Sheriff does not appoint a voting majority but are financially dependent on the Sheriff.

Calcasieu Parish Tax Collector

NOTES TO FINANCIAL STATEMENT

Year ended June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations were not included because of the nature or significance of the relationship.

Because the Sheriff's financial statements would be misleading if data of the organization was not included because of the nature or significance of the relationship, the Calcasieu Parish Tax Collector was determined to be a component unit of the Calcasieu Parish Sheriff, which is a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Calcasieu Parish Tax Collector and do not present information on the Sheriff, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

NOTE B - ADVANCED AD VALOREM TAXES

Act 532 of the 1988 Regular Session of the Louisiana Legislature restricted Louisiana Revised Statute 47:076(2), which requires inventory taxes of motor vehicle dealers to be paid on a monthly basis. The monthly collections are deposited in interest bearing accounts and are distributed with the December tax collections each year. The amount of advanced auto dealers ad valorem taxes collected as of June 30, 1997 totaled \$130,860. As of June 30, 1997, interest accumulated from advanced deposits and uncollected interest totaled \$2,671.

NOTE C - CASH

Under state law, the Calcasieu Parish Sheriff and Tax Collector's deposits must be insured by federal deposit insurance and/or the pledge of securities owned by the financial institution as collateral. At June 30, 1997 the Calcasieu Parish Tax Collector had deposits totaling \$1,225,468. These deposits were covered by federal depositary insurance and by collateral pledged in the Calcasieu Parish Sheriff and Tax Collector's name from the respective financial institutions. Interest earned on deposits during the year totaled \$289,991.

Calcasieu Parish Tax Collector

NOTES TO FINANCIAL STATEMENT - CONTINUED

Year ended June 30, 1997

NOTE D - STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1228 of 1995 were distributed as follows:

Calcasieu Parish:	
Police jury	\$ 1,530,344
Police jury (for district attorney)	157,780
School board	877,886
Sheriff:	
Law enforcement districts	375,541
Commissioners	458,565
Assessor	72,589
Vinton port, harbor and terminal district	3,156
Lake Charles port, harbor and terminal district	88,747
Assessors' Retirement Fund	11,000
Clerks of Court Retirement and Relief Fund	11,000
District Attorney's Retirement System	8,800
Municipal Employees' Retirement System	11,000
Parochial Employees' Retirement System	11,000
Register of Voters' Employees' Retirement System	1,759
Sheriff Pension and Relief Fund	22,406
Teachers' Retirement System	94,800
	<u>\$3,125,417</u>

NOTE E - TAXES PAID UNDER PROTEST

The unencumbered balance at June 30, 1997 includes \$7,884 of taxes paid under protest, plus interest earned in-state on the investment of these funds. This amount is represented as follows:

taxpayer	Tax Year Under Protest	Unencumbered Balance
Tri-J Industrial Construction	1994	\$ 7,884

These funds are being held pending resolution of the protest.

Calcasieu Parish Tax Collector

NOTES TO FINANCIAL STATEMENT - CONTINUED

Year ended June 30, 1997

NOTE F - SERVICE AGREEMENT

The Sheriff as ex-officio tax collector of the Parish has service agreements with the City of Lake Charles and its subdivisions and the City of Sulphur and its subdivisions to collect ad valorem taxes and gross items. In addition, effective November 8, 1993, the Sheriff signed an agreement with the City of Westlake to collect ad valorem taxes and gross items of the City of Westlake and its subdivisions. These agreements are under the authority of Article VII, Section 14 of the Louisiana Constitution of 1974. Fees charged to compensate for the increased costs of collecting ad valorem taxes of the City of Lake Charles, the City of Sulphur, and the City of Westlake are paid annually and are included in the Sheriff's general purpose fund.

NOTE G - PENSION FUNDS

The office of the Legislative Auditor annually prepares a statement showing amounts to be deducted from current year tax collections for contributions to Pension Funds. For the 1996 tax year this amount was \$2,348,385. In addition, each year a portion of the State Revenue Sharing is allocated for retirement contributions. For the 1996 tax year, this amount was \$120,678. Below is a breakdown of the total dollars that were disbursed to the various Pension Funds.

Assessors' Retirement Fund	\$ 307,157
Clark's of Court Retirement and Relief Fund	307,157
District Attorney's Retirement System	165,734
Municipal Employee's Retirement System	307,157
Parochial Employee's Retirement System of Louisiana	307,157
Register of Voters Employees Retirement System	31,092
Sheriff's Pension and Relief Fund	414,306
Teachers' Retirement System	— 828,615
	<u>\$2,348,385</u>





# Langley, Williams & Company, L.L.C.

LANGLEY WILLIAMS, LLP  
SUITE 1000, 7000 WOOD  
BRIDGE, FAYETTEVILLE,  
ARIZONA 85120, USA  
TEL: 480.885.1000

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INSTITUTE OF ACCOUNTANTS (AIA)

## 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 Wayne F. McElveen  
Calcasieu Parish Sheriff and  
Ex-Officio Tax Collector  
Lake Charles, LA 70601

We have audited the statement of collections, distributions and uncollected balances of the Calcasieu Parish Tax Collector, a component unit of the Calcasieu Parish Sheriff, as-of and for the year ended June 30, 1997, and have issued our report thereon dated November 13, 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 assurance about whether the Calcasieu 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 those 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 Calcasieu Parish Tax Collector's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that the misstatements in accounts 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.

Honorable Wayne F. McElveen  
Calcasieu Parish Sheriff and  
Ex-Officio Tax Collector  
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This report is intended for the information of the audit committee, management and federal recording agencies and pass-through entities. However this report is a matter of public record and its distribution is not limited.

*Angela Williams, Esq., LLC*

November 15, 1997

Calcasieu Parish Tax Collector  
AUDIT FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 1997

There were no findings and questioned costs in the current or prior year financial statements.