OFFICIAL DO ANY SEAD ONLY Const many wall

9850166 5627 ||

Version Parish Tax Agoncy Fund Of the Version Parish Action Desire Learning Landshines

### Financial Statements and Independent Anditory' Report to of and for the Yang Ended June 20, 199

Under provisions of state law, this import is a public document. A copy of the report has been solenitted to the audited, or reviewed, entry and other appropriate public officials. The report is exclude for public importion at the Baten Rouge office of the Legislative Auditor and, where appropriate, at the efficie of the parish cleak of court.

Release Date .....

### Viceon Parish Tan Agancy Fund Of the Viceon Parish School Board Loorrille, Louisians

## Financial Statements and Independent Auditors' Report As of and for the Year Ended Jane 38, 1998

# CUNTENTS

	Statement.	Inp
INDEPENDENT AUDITORS' REPORT		1
HSANCIAL STATEMENTS		
Statement of Amera and Linhilitian	A	2
Statement of Changes in Assets and Liabilities	3	3
None to the Financial Statuments.		46
OTHER REPORT REQUIRED BY CONTROLMENT ACDITING STANDARDS		,
Report on Compliance and an Internet Control Over Feancial Report Based on an Acdet of Financial Statements Performed in According Web Generatoria, Auditing Statements	ing 2	1.0

# ALLEN, GREEN & COMPANY, LLP

P.S. Beasets Merce, LA TUD-601



Research 1921

Integradent Andrices' Report

Food Members Version Parish School Board Lettrefile, Louisians

We have availed the functial supports of the Yuman Parish Yao Agency Parish of the Variano Parish Telecol Boord in of mild for by soir odds are 88, 1999, and board in the table of resimint. These feareds intributions are the exeptensibility of the Version Parish Schwall Russia's samigneest. Our responsibility is to be remove an efficience on these formula it advances have or over and.

We considered out with an environmentation of a gravedly many-perturbation gravedbark and the standards periodic to interest in state sensing of a Gravestreen Collegation StateBark Stream (et al. 1) for Comparison Constant of the United Theoret stateBark environmentation of the Constant Constant Stream (et al. 2) and the United stateBark and the comparison of the Constant of StateBark Stream (et al. 2) and the Constant stateBark stateBark and the Constant of StateBark Stream (et al. 2) and the Constant StateBark Stream (et al. 2) and an and the Constant of StateBark Stream (et al. 2) and the clock s

At discussed in Note 1, the downsind statements present only the Yamon Parish The Agency Fund and are not attended to present firstly the Evantish position and results of operations of the Yamon Parish School Board, in conformity risk parishts recorrected accounting proceeding.

In our opinion, the finamini parameters referred to in the first paragraph present finity, or all mean inf suspense, the mean and halolitan of the Versen Pathis Tan Agenes Finite of the Versee Parala School Finand, as ad Jaco RO, 1998, and the Chemistra in Interna and Indentifies the the second second second

In associations with Generatizet Auditing Scandards, we have also traved a report dated August 23, 1998, we use recordspaces of the Varian Parels Tax Agency Parel's torcal control your diseased reporting and out tota of an impedance of the strate previous of Otors, removes them and ensuing and even tota of an

Plan, Amon & largene Lat

ALLEN, GREEN & COMPANY, 112

Meerce, Levisiana Annata 21, 1916

	Verson Parish Tax Agoncy Fund Of the Verson Parish School Board Lecoville, Louiziana	Statement A
	Statument of Assets and Liabilities June 20, 1918	
ASSETS		
Cash		NUME
Total Asida		NONE
LIAMUTIIS		
Deposits dat others		NONE
Total Linkships		NONE

2

#### Manhometer N.

### Version Parish Tax Agency Fund Of the Version Parish School Buard Leevelle, Louisiana

# Statement of Changes in Accels and Liabilities For the Year Ended June 38, 1998

	Bolance July J., 1992	Additions	Dobations	Balance June 28, 1518
ASSEES				
Can	\$	\$13,620,639	\$15,420,438	\$
LIAME/THS				
Deposits due obers	£	\$15,620,674	\$15,420,404	s

Versea Parish Tax Agency Faed Of the Versen Parish School Board Leaville, Leavillean

Notes to the Flannelal Stateweets For the Year Ended June 20, 1998

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

The Version Fachili Tax Agency Fund has been freezed under joint appresents of the Version Fachili School Bochward de Version Fachili Police Irac, and to Cig of Leverkille, due Tavier do Niew (El Konesch, der of Biotelach, for the collection of takes, we more and ather free, in secondarce with Lausiana Bardsed Statione W25554

#### A. REPORTING ENTRY.

For thready reporting purpose, is conference with GASS Sourcess Dr. 5, 14, the Versue Pacific Tax Aspect Paral is an agency built of the Versue Pacific School Book. Accordingly, the aurospace/operation statuscent present only the according of the tex agency find and see not tetraded to present fields that financial pacific and irreduced or paralisis, of the Versue Pacific School Banal is conference with the presentaccording petitolysis. The Versue Pacific School Banal is conference with weight according according petitolysis. The Versue Pacific Banal Versue Pacific School Is agent of the general-purpose financial assumeme of the Versue Pacific Banal.

#### B. FUND ACCOUNTS

A find in a space according only with antibulancing red mount but complete in sums, building, and opply, terms, and reproduces, As another paper, in this check has a Laboratist preprint generic charged to previde accounts highly for carries more and labeling operand ford some and general long-neural longituries of has not removed by the "band" bosons with gala and works and has been set or previde one alder francessite strategies and the strategies of the strategies of the strategies of the strategies of the francessite strategies. They are sevenade with with the mountement of francial position, not with the mountement of results of concentrate.

Tradition of controlled into device comparison, preventeenable, reperforms and devicery. Each consequences prevent devices and the second devices and the second se

#### Fiduciary Fund --- Sales Tax Collection Agency Fund Type

The Version Parish Tax Agency Fand is used to account for the collection and distribution of rules and nerturns impload by the various using articlatine within the parish. The agency lead is restanked in nature trunts transl Exhibition and does not invite resummerated of north of operations.

### Versea Parish Tax Agency Faul Of the Versea Parish School Board Lerveille, Leablance

Notes to the Financial Statements For the Year Ended June 30, 1955

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Conjugat)

#### C. FINED ASSETS AND LONG-TERM OBLIGATIONS

Food assess used by the tax agency are accounted for in the general fixed asset account group of the Venice Parish School Doard. The tax agency has no long-term obligations at June 30, 1998.

#### D. BASIS OF ACCOUNTING

The familal repeting transment applied to a find is detartified by its measurement focus. All poveressential funds are accounted for ming a current famicula mesoares memoryment facus. With this measurement focus, only assess and convert fahibility generally are included or the fahinus datas. Optiming statements for these family proceed increments (i.e., revenues and other fluoreding sources) and derrowers (i.e., expenditures and other family and on its test convert anotis.

The basis of accumulation for an approxy function is the resulting accurate basis. The measurement forces to controlled since the family is not involved with the performance of proveneeratio services. An approxy family the new revealor concenditions and thereing there is not index balance or transfer the results of measurings for a metrical.

#### E. BUDGETS

The controllad values of an agency hand essens there is no need to adopt a budgetary accounting system, therefore one has not been adopted.

#### F. VACATION SICK DEAVE, AND PENSION PLANK

Employees at the Version Furth Tax Agency Fund are employed by the Version Patch Educat Dougl. The School Record Leady to object of the taxes baseding and contributions to the promise represent. Information in Source benefits and persons plane is available in the general-purpose fitzmential streaments of the Version Patch School Record for the very model Record 30, 1998.

### Verson Parish Tas Agency Fand Of the Verson Parish School Boart Lepsille, Leatinizat

# Notes to the Financial Statements For the Year Ended Jame 30, 2985

### NOTE 2 - CHANGES IN DEPOSITS INTE OTHERS

A summary of changes in deposits due others is as follows:

BALANCE, JULY 1, 1997	5 -
ADDITIONS Solid las collections	15.428-00
DEDUCTIONS	
Tixon distributud to athen: Version Pastals School Doesd Version Pastals Pallas Jury	7,540,572 5,855,854
City of Learning City of Learning	5,853,854 1,352,080 87,458
Town of Raupine Town of Raupine	67,185
Total deductions	.15428400
BALANCE, JUNE 30, 1998	1

NOTE 3 - COMMITMENTS AND CONTINUENCIES

There is personally pending a lawsait field against the Verson Parkh Tax Agency and all taxing authorities in the stars of Localisms for relead of mine tax collected on whichin perchaned out of more and softwaparely replaced in the stars of Localisms. The Verson Parkh Islaw Tax Agency Fault plane to defined the class. As present the particular direct of the rule in reduceminable. Verses Parish Tax Agency Ford Of the Verses Parish School Board Leerville, Loubians

### OTHER REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

The following is a separt in internet restol and completent with later, speakrise, constant, and speak noiphird by Sciences Andreas Territoria and the second secon

# ALLEN, GREEN & COMPANY, LLP

2 O Bardon Marin, LA 1011-015



Manuel LA TODA Volunting and Million AND Panalmen (200) 200 4000 Metable grant and and BECOM Row Office Full B.COT B. Miles & Bude 40 Bassier Cop 14 Ferr Taughting (118 (11-10)) Families (118 (11-10))

Tes Gaan, CPA

Matus Williamook, CPA

Report on Compliance and on External Control Over Financial Reporting Based on nn Acolit of Financial Notements Performed in Accordance With <u>Community Auditing Mandards</u>

Doard Members Venan Purish School Read-Learvillo, Louisiana

We have modeled the financial statements of the Vienne Finish Tan Againsy Finish of the Vienne Finish School Based as of and for the year could also as [1]. (Fifs, and have its insel our report betteres of the Againsy T.) (1994. We conducted near and its accordance with generally accepted and ling standards and the simulation applicable in financial antitis constantion is decordance with generally incorporate and the processing of the United Based

As discussed in Pitols 3, the financial statements personal only the Votion Parity Park Agency Fund of the Voeson Parity Echood Based and ne real intended to present fully the Dimensial problem of truth of operation of the Votion Parity Read in configurity with generally accepted accessing principles.

### Compliance

As part of chaining mesonido summer a dout wholes for Yaron Park Tras Agroup Vasiel of the Yaron Park Josef Juszef Anson Parks and Association as the adversal measurement of the compliance of the compliance of coming proteiness of Hars, appliadors, constants and grants, association provides and the compliance shared and the compliance of the second statement as an one of the compliance of the second state of subject density of the compliance of the second statement association. However, providing an applicant second statement of the second statement as an one of the second statement association and the second statement association and statement of the second statement and the second statement association and the second statement of the second statement results of an even the character are interactive to successible and and required to be requested under <u>Calculation</u>

### Internet Control Over Financial Reporting

In planning and performing size angle, or considered the Verser Perform the Agency Front of the Verser Performance of the Agency Front of the Verser Performance and the Verser Performance and the Verser Performance of the Agency Front of the Agency Front of the Agency Front of the Verser Performance Front of the Agency Front One and the Agency Front of the Agency Front of the Verser Performance Front One and the Agency Front One and the Agency Front One and the Agency Front of the Verser Performance Performance and the Agency Front One Agency Front One and the Agency Front One and the Agency Front One and the Agency Front One Agency Front One and the Agency Front One and Theory Front One Agency Front One and Theory Front One and the Agency Front One and Theory Front One Agency Front One and Theory Front One and the Agency Front One and Theory Front One Agency Front One and Theory Front One and the Agency Front One and Theory Front One Agency Front One and Theory Front One and Theory Front One and Theory Front One Agency Front One and Theory Front One and Theory Front One and Theory Front One Agency Front One and Theory Front One and Theory Front One and Theory Front One Agency Front One and Front One and Theory Front One and Theory Front One and Theory Front One Agency Front One and Front One and Theory Front One a

nature, Salary of Louisian Coldina Hollon Accession of

Hoard Monbers Verson Parish School Baard Laserville, Leonistra

This report is included for the information of the Board, meangement, the Verson Parish Policy Joy, the sky of Leccordin, the source of New Lines, the source of Recapsing, and the source of Sicrabock. However, this report is a matter of public social and its chierbacking is not limited.

Alten Breen & Carging 429

ALLEN, GREEN & COMPANY, LLP

Morace, Louisiana Assest 27, 1979