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HARRY LEE SHERIFF

GRETNA, LOUISIANA

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Release Date: _____

1998 2 2 11

JEFFERSON PARISH TAX COLLECTOR

An Agency Fund of the
Jefferson Parish Sheriff
Gretna, Louisiana

ANNUAL FINANCIAL REPORT
For the Years Ended June 30, 1998 and 1997

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FINANCIAL SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
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A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Harry Lee
Jefferson Parish Sheriff and His Office Tax Collector
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Tax Collector, an Agency Fund of the Jefferson Parish Sheriff, as of and for the fiscal years ended June 30, 1998 and 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Tax Collector's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 audits provide 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. The Tax Collector has included such disclosures in Note G to the financial statements. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Tax Collector's disclosures made in Note G with respect to the year 2000 issue. Further, we do not provide assurance that the Tax Collector is or will be year 2000-ready, that the Tax Collector's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Tax Collector does business will be year 2000 ready.

As discussed in Note A, the financial statements present only the Tax Collector Agency Fund and are not intended to present fairly the financial position and results of operations of the Jefferson Parish Sheriff and the results of operations and cash flows of its proprietary funds in conformity with generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tax Collector as of June 30, 1998 and 1997, and the results of its operations for the fiscal years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 29, 1998 on our consideration of the Tax Collector's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Tax Collector taken as a whole. The Supplemental Information schedules, as 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 of the Jefferson Parish Tax Collector Agency Fund. This 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.

Robson & Company

October 29, 1998

FINANCIAL STATEMENTS

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GREYNA, LOUISIANA**

**BALANCE SHEETS
June 30, 1998 and 1997**

	<u>TOTALS</u>	
	<u>JUNE 30, 1998</u>	<u>JUNE 30, 1997</u>
ASSETS		
Cash	\$ 0	\$ 0
Share of Revenue Fund Investments	28,426,875	28,867,184
Accrued income receivable	0	5,238
TOTAL ASSETS	\$ 28,426,875	\$ 28,872,422
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Bank overdraft	\$ 0	\$ 111,241
Due to/owing bodies and others	28,426,875	28,419,531
TOTAL LIABILITIES	28,426,875	28,530,772
FUND BALANCE	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 28,426,875	\$ 28,530,772

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GRIFTA, LOUISIANA**

**STATEMENTS OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS**
For the Years Ended June 30, 1998 and 1997

	1998		1997	
	AMOUNT	PERCENT	AMOUNT	PERCENT
DEPOSIT BALANCE AT BEGINNING OF PERIOD	0	0.00%	0	0.00%
DEBIT (DRO)				
All administrative charges	\$3,000.00	1.75%	\$1,500.00	1.75%
All administrative - utility costs	1,000.00	1.25%	1,000.00	1.25%
All administrative - generated	000.00	0	0	0
All administrative - other bodies	00.00	0.00%	1,250.00	1.50%
Non-revenue sharing	0,000.00	0.00%	0,000.00	0.00%
Refundations	\$0,000.00	\$0,000.00	\$0,000.00	\$0,000.00
1 County - unapplied, etc.	0,000.00	0.00%	0,000.00	0.00%
1 County - unapplied, etc. (cont.)	0,000.00	0.00%	0,000.00	0.00%
Trans. Refundations unapplied/overpaid	0,000.00	0.00%	0,000.00	0.00%
Checks and bank fees	0,000.00	0.00%	0,000.00	0.00%
Deposits made, etc. (cont.)	0,000.00	0.00%	0,000.00	0.00%
Interest credited	0,000.00	0.00%	0,000.00	0.00%
Totals	0,000.00	0.00%	0,000.00	0.00%
TOTAL DEBITATIONS	4,000.00	2.00%	4,750.00	5.75%
DEPOSIT (DRO)				
STATE				
La Dept of Wildlife and Fisheries	000.00	0.00%	000.00	0.00%
La Dept of Public Safety	00.00	0.00%	11,000	13.00%
La Dept of the Treasury (DRO)	0.00	0.00%	00.00	0.00%
La Dept of the Treasury (DRO)	0,000.00	0.00%	0,000.00	0.00%
LOCAL GOVERNMENT				
JEFFERSON PARISH				
Auditors	1,000.00	2.00%	0,000.00	0.00%
Chief of Court	000.00	0.00%	000.00	0.00%
Clerks	0,000.00	0.00%	0,000.00	0.00%
Council	\$0,000.00	\$0,000.00	\$0,000.00	\$0,000.00
District Attorney	0,000.00	0.00%	000.00	0.00%
Judge/Clerks/County J	0	0	0	0
Judge/Clerks/County J	000	0.00%	000	0.00%
Public School System (DRO)	\$0,000.00	\$0,000.00	\$0,000.00	\$0,000.00
Total	0,000.00	0.00%	0,000.00	0.00%
LOCAL GOVERNMENT (CONT)				
City of Abbeville	0,000.00	0.00%	0,000.00	0.00%
City of Andrew	000.00	0.00%	000.00	0.00%
City of Bogalusa	00,000.00	0.00%	00,000.00	0.00%
City of Mandeville	0,000.00	0.00%	0,000.00	0.00%
City of Slidell	000.00	0.00%	000.00	0.00%
City of Thibodaux	000.00	0.00%	000.00	0.00%
City of Vidalia	000.00	0.00%	000.00	0.00%
OTHER				
New Orleans (DRO) (DRO)	0,000	0.00%	0,000	0.00%
SEC (Council) (Utility Refund)	0,000	0.00%	0,000	0.00%
Independent (DRO) (DRO)	0,000	0.00%	0,000	0.00%
Miss. Refundations (Cont) (DRO)	0,000.00	0.00%	0,000.00	0.00%
Overhead/Independent Local (DRO)	0.00	0.00%	0.00	0.00%
Special Refundations (DRO)	0.00	0.00%	0.00	0.00%
Trans. Refundations (DRO)	0,000.00	0.00%	0,000.00	0.00%
Refunds to taxpayers	0,000.00	0.00%	0,000.00	0.00%
Refunds to other tax collectors	0,000.00	0.00%	0,000.00	0.00%
Utility, water, fire, etc.	0,000	0.00%	0,000	0.00%
Total charges	0	0	0	0
TOTAL DEPOSITATIONS	4,000.00	2.00%	4,750.00	5.75%
DEPOSIT BALANCE AT END OF PERIOD	0	0.00%	0	0.00%

The accompanying notes are an integral part of this statement.

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JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1998 and 1997

NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Jefferson Parish Tax Collector, an Agency Fund of the Jefferson Parish Sheriff's Office, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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.

1. Reporting Entity

As provided by Article V, Section 27 of the Louisiana Constitution of 1874, the Jefferson Parish Sheriff is the Ex-Officio Tax Collector of the Parish and is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses, river revenue sharing funds, sportsmen licenses, fines, costs, and local habilitations imposed by the District Courts.

Louisiana Revised Statute 24:513 (B) requires the accounts of each tax collector to be audited annually. Accordingly, the accompanying statements reflect financial activity of the Sheriff related only to his responsibility as Ex-Officio Tax Collector. The amounts included in this report are reported as an Agency Fund within the Sheriff's annual general purpose financial statements.

2. Fund Accounting

The Tax Collector uses funds to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The Tax Collector's fund has been classified as fiduciary. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Accounting

The accounts of the Tax Collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due to various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

4. Cash and Investments

Cash shown on the face of the Balance Sheets includes amounts in demand deposits.

Investments are stated at cost or amortized cost.

Louisiana Revised Statutes (LSA-RS 33:299.5) authorize the Tax Collector to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal bond maturing only securities, (4) time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Cottica, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Pooled Assets

The Tax Collector follows the practice of pooling the cash and investments of all funds controlled by the Bureau of Revenue and Taxation Department. Total cash and investments of the pool are reported in the various funds as "Share of Harmon Fund". Funds with a negative share report the advance as an intended payable and the Property Tax Fund, which has been determined to be the most viable fund by management, reports an offsetting intended receivable. Accumulated interest and fiscal charges which have not yet been allocated to the various funds are netted against the pool's cash and investments to arrive at "net pooled assets".

NOTE B - DEPOSITS AND INVESTMENTS

For the fiscal year ended June 30, 1998 the carrying amount of the Tax Collector's deposits was \$29,683,907 (including \$25,683,627 in the Bureau Fund) and the bank balance was \$28,066,498. For June 30, 1997, the carrying amount of the deposits was \$24,861,455 (including \$24,762,158 in the Harmon Fund) and the bank balance was \$25,185,458. Data concerning the Tax Collector's deposits covered by Federal Depository Insurance or collateral and the amount uninsured and uncollateralized for each fiscal year is not available because such determinations are made on the total deposits of the Jefferson Parish Sheriff (the overnight unit) and not on an individual fund basis. Information on the total deposits of the Jefferson Parish Sheriff is available in the Sheriff's general purpose financial statements for each fiscal year.

The Tax Collector's investments at year end are categorized below to give an indication of the level of risk assumed at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the countyparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the countyparty, or by its trust department or agent but not in the Sheriff's name.

The Tax Collector's pooled investments at June 30, 1998 consisted of \$4,347,309 in U.S. Governmentalities. The market value of these investments at June 30, 1998 was \$4,788,883. These investments are held by the Tax Collector's agent in the Tax Collector's name, therefore, they are classified as category 1 for GASB Statement No. 3 purposes. At June 30, 1997, the

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998 and 1997

NOTE B - DEPOSITS AND INVESTMENTS (CONTINUED)

Invested balances in U.S. Instrumentalities was \$4,549,255 (including \$3,897,833 in the Barcum Pool). The market value of these investments at June 30, 1997 was \$4,640,789. These investments were categorized as category 1.

NOTE C - POOLED ASSETS

A reconciliation of pooled assets held in the Barcum Pool at June 30, 1998 and 1997 is presented below:

Barcum Pool	June 30, 1998	June 30, 1997
Pooled Assets		
Cash	\$ 15,000,000	\$ 14,040,154
Investments	4,549,255	5,097,833
Accrued interest receivable	6,413	80,963
Other non-reflected interest and float charges	284,700	391,895
Net Pooled Assets	\$ 20,439,368	\$ 19,610,845

Agency Fund	June 30, 1998	June 30, 1997
Tax Collector		
Wages/Benefits Paid	\$ 23,484	\$ 21,054
Contract Cash Credits	804,604	733,707
Gifts/Inkjet Cash Flow	130,400	0
Fines	856,404	845,000
Fueling and Towing	311,400	503,000
Property Tax	1,099,400	1,244,000
Sales Tax	20,841,200	23,899,600
Total Equity in Pool	\$ 23,466,492	\$ 28,066,361

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998 and 1997

NOTE D - TAXES PAID UNDER PROTEST

The unaffiliated balances due to taxing bodies and others at June 30, 1998 and 1997 include \$840,379 of taxes paid under protest. For June 30, 1998 and 1997, this amount represents protested sales taxes of \$253,257 and protested ad valorem taxes of \$587,122. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:2110) requires the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protests.

NOTE E - STATE REVENUE SHARING

State revenue sharing funds provided by Article V, § 26 of the State Constitution totaling \$9,173,206 and \$9,445,240 were received for each of the fiscal years and distributed by the Tax Collector Agency Fund as follows:

Redistributed To	June 30, 1998	June 30, 1997
Total:		
Finance Board	\$ 402,400	\$ 461,373
Political Units:		
Acadiana District No. 1	1,040	1,880
Covington	311,201	312,311
Coushatta	4,350,132	4,486,713
Public School System	1,967,419	1,861,664
Kenner	1,233,094	1,274,713
West District No. 1	404,101	475,114
Other:		
West Jefferson Levy District	261,136	261,863
Parishwide parking plan	261,136	275,139
Total	<u>\$ 9,173,206</u>	<u>\$ 9,445,240</u>

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Covington, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998 and 1997

NOTE F - MOTOR VEHICLE TAXES

Beginning in April 1995, the State began distributing the motor vehicle taxes collected within the Parish directly to the Sheriff. The Sheriff then distributes the money to the appropriate taxing district through the normal monthly sales tax distribution. For the years ended June 30, 1998 and 1997 the amounts received directly from the State amounted to \$29,559,657 and \$32,983,279, respectively.

NOTE G - COMMITMENTS AND CONTINGENCIES

Year 2000 Issue

General Description - The Tax Collector is currently addressing the "Year 2000 issue" relating to its computer systems and other electronic equipment. The year 2000 issue refers to the fact that many computer programs use only the last two digits to refer to a year. Therefore, both years 1900 and 2000 would be referred to as "00" by the computer. Computer programs have to be adjusted to recognize the difference between these two years or the programs will fail or create errors. In addition, some programs may not be able to recognize that 2000 is a leap year. Further, the year 2000 issue could affect electronic equipment - such as elevators, vehicles or alarm systems - containing computer chips or timers that have date recognition features.

The Tax Collector's Management Information Systems ("MIS") department is aware of the year 2000 issue and has already addressed many of the potential problems involving "mission-critical" systems.

Stages of Work - the Tax Collector has identified several "mission-critical" systems (that is, critical to operations) and has or is subjecting those systems and equipment to the following stages of work to address year 2000 issues:

Awareness Stage - identifying those systems which may be mission-critical and establishing a project plan for dealing with the year 2000 issue.

Assessment Stage - identifying the systems and components for which year 2000 compliance work is needed.

Validation/Testing Stage - Validating and testing the changes that were made during the remediation stage.

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998 and 1997

NOTE G - COMMITMENTS AND CONTINGENCIES (CONTINUED)

The Tax Collector has completed its awareness and assessment stages for all of its mission-critical systems and electronic equipment. The remediation stage has been completed for all these systems and equipment groups except for some of the tax-collection modules. The validation/testing stage has been completed for all mission-critical systems and electronic equipment groups for which the remediation stage has been completed.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Tax Collector is or will be year 2000 ready, that the Tax Collector's remediation efforts will be successful in whole or in part, or that parties with whom the Tax Collector does business with will be year 2000 ready.

Hardware Commitment - As of year-end, the Tax Collector has contracted with its computer vendor for assistance in addressing year 2000 issues relating to its computer systems. The amount of this commitment is less than \$50,000.

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SUPPLEMENTAL INFORMATION

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GREYS, LAHISENA**

COMBINING BALANCE SHEET

June 30, 1998 and 1997

	MISCELLANEOUS FUND	GENERAL FUND	STATE GENERAL FUND
ASSETS			
Cash	\$ 0	\$ 0	\$ 0
State of Texas Fund	\$0.00	\$0.00	\$0.00
Accounts	0	0	0
Accrual/Retirement	0	0	0
TOTAL ASSETS	\$ 0.00	\$ 0.00	\$ 0.00
LIABILITIES AND FUND BALANCE			
LIABILITIES			
State bonded	\$ 0	\$ 0	\$ 0
Other long/short term	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES	\$ 0.00	\$ 0.00	\$ 0.00
FUND BALANCE			
TOTAL LIABILITIES AND FUND BALANCE	\$ 0.00	\$ 0.00	\$ 0.00

	FUND		BLDG (INC) (EXP) (TRANS)		PROPERTY TAX		SALES TAX		TOTAL	
	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
0	0	0	0	0	0	0	0	0	0	0
	0	0	10,000	10,000	1,000,000	1,000,000	10,000,000	10,000,000	10,000,000	10,000,000
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
0	0	0	10,000	10,000	1,000,000	1,000,000	10,000,000	10,000,000	10,000,000	10,000,000
0	0	0	0	0	0	0	0	0	0	0
	0	0	10,000	10,000	1,000,000	1,000,000	10,000,000	10,000,000	10,000,000	10,000,000
	0	0	0	0	0	0	0	0	0	0
0	0	0	10,000	10,000	1,000,000	1,000,000	10,000,000	10,000,000	10,000,000	10,000,000

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GRETNA, LOUISIANA**

**COMBINING STATEMENT OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS**

For the Years Ended June 30, 1998 and 1997

	MISCELLANEOUS DEPOSITS	TERRITORIAL FUND DEPOSITS	OTHER MUNICIPAL FUND DEPOSITS
1997	\$1,001	12,500	1,000
COLLECTIONS			
Ad valorem taxes - general	0	0	0
Ad valorem taxes - gas tax	0	0	0
Ad valorem taxes - pavement	0	0	0
Ad valorem taxes - non-residence	0	0	0
Delinquent taxes	0	0	0
State taxes	0	0	0
License - occupational tax	0	0	0
License - selling, buying, etc.	0	0	0
Other, miscellaneous interest items	0	0	0
Interest on bond	0	10,000	0
Interest, state, fed, etc.	10,000	0	0
Interest and other	0	0	0
Transfers	0	0	0
TOTAL COLLECTIONS	10,000	10,000	0
DISBURSEMENTS			
TAXES			
Le Dept. of Health and Welfare	0	0	0
Le Dept. of Public Safety	0	0	0
Le Dept. of the Treasury (R&M)	0	0	0
Le Dept. of the Treasury (R&E)	0	0	0
OTHER DISBURSEMENTS			
Interest	0	0	0
Interest on bond	0	0	0
License	0	0	0
Contract	0	1,000	0
Special attorney	0	0	0
Professional services (1)	0	0	0
Professional services (2)	0	0	0
Public & Notary Fees	0	0	0
Transfers	0	0	0
OTHERS RECEIVED/PAID/OTHERS			
City of Gretna	0	0	0
City of Metairie	0	0	0
City of Kenner	0	0	0
City of Slidell	0	0	0
City of New Orleans	0	0	0
Town of New Orleans	0	0	0
Town of Grand Isle	0	0	0
OTHERS			
New Orleans-Auditor Board	0	0	0
LCLA (Political Parties Fund)	0	0	0
Liquor Authority Board (R&M)	0	0	0
Metairie-Auditor Board	0	0	0
Grand Isle Independent Local Board	0	0	0
Grand Isle Fire Commission	0	0	0
State Pension Plan	0	0	0
Refund on payment	0	0	0
Refund on tax payment	0	0	0
Interest, state, fed, etc.	0	0	0
Refund/other	0	0	0
TOTAL DISBURSMENTS	0	0	0
NET INCREASE/DECREASE	10,000	10,000	0
1998	\$1,001	12,500	1,000

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COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S 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 Harry Lee
Jefferson Parish Sheriff and Ex-Officio Tax Collector
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Tax Collector Agency Fund, as of and for the fiscal year ended June 30, 1998, and have issued our report thereon dated October 29, 1998, which was qualified because insufficient audit evidence exists to support the Tax Collector's disclosure with respect to the year 2000 issue. Except as discussed in the previous sentence, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the 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 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 reportable 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 operations that we consider to be material weaknesses.

This report is intended for the information of the Tax Collector's, management, all applicable Federal and State awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

Roberts & Company

October 25, 1998