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LIVINGSTON PARISH SHERIFF  
(as Ex-Officio Parish Tax Collector)

Statement of Assets and Liabilities Arising from  
Cash Transactions, Statement of Collections, Distributions,  
and Unsettled Balances, Independent Auditors' Report,  
and Other Reports Required by Governmental Auditing Standards

As of June 30, 1999 and for the Period from  
August 1, 1998 through June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date NOV 24 1999

**DEAN AND DEAN  
CERTIFIED PUBLIC ACCOUNTANTS**

LIVINGSTON PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Livingston, Louisiana

Financial Statements and Auditor's Report  
As of June 30, 1999 and  
For the Period from August 1, 1998 through June 30, 1999

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INDEPENDENT AUDITORS' REPORT

November 2, 1999

Honorable Willie Graves  
Livingston Parish Sheriff and  
Ex-Officio Parish Tax Collector

We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Livingston Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the period from August 1, 1998 through June 30, 1999. These financial statements are the responsibility of management of the Livingston Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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.

As described in note 1, the Livingston Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Livingston Parish, and the accompanying statements present information only on his activities as parish tax collector. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Livingston Parish Sheriff as of June 30, 1999, and the collections and distributions for the period from August 1, 1998 through June 30, 1999, on the basis of accounting described in note 1.

In Accordance with Government Auditing Standards, we have also issued reports dated November 2, 1999, on our consideration of the Sheriff's internal control structure and on the Sheriff's compliance with laws and regulations.

Respectfully submitted,



Dean and Dean, CPAs

LIVINGSTON PARISH SHERIFF  
Livingston, Louisiana  
Tax Collector Agency Fund  
Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1999

ASSETS

Cash

\$ 318,929

LIABILITIES

Due to taxing bodies and others

\$ 318,929

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF  
 Livingston, Louisiana  
 Tax Collector Agency Fund  
 Statement of Collections, Distributions and  
 Unsettled Balances  
 For the Period August 1, 1998 to June 30, 1999

UNSETTLED BALANCES AT August 1, 1998 \$ 195,792

COLLECTIONS

Ad valorem taxes	12,512,005
Prior year taxes	201,412
Parish licenses	309,426
Angling, hunting, and trapping licenses	145,929
Interest on:	
Now account	37,370
Protest taxes	4,030
State revenue sharing (note 3)	1,743,805
Criminal Court Costs and Fines	522,396
Redemptions and refunds	<u>327,495</u>
 Total Collections	 <u>15,803,868</u>
 Total	 <u>15,999,660</u>

DISTRIBUTIONS

State of Louisiana:	
Department of Wildlife and Fisheries	142,362
Commission on Law Enforcement	12,199
Tax Commission	10,157
Forestry Commission	19,470
Treasurer	13,711

(Continued)

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF  
 Livingston, Louisiana  
 Tax Collector Agency Fund  
 Statement of Collections, Distributions and  
 Unsettled Balances  
 For the Period August 1, 1998 to June 30, 1999

DISTRIBUTIONS (CONTD.)

Livingston Parish:

School Board	5,551,359
Sheriff	3,063,222
Police Jury	2,646,713
Recreation Districts	965,523
Fire Protection Districts	1,015,519
Assessor	750,392
Drainage Districts	178,804
Clerk of Court	44,055
Municipalities	175,194
Twenty-First Judicial District:	
District Attorney	64,591
Judicial Expense Fund	15,940
Indigent Defender Board	39,320
Juvenile Justice	271,482
Pension Funds	373,224
Refunds and Redemptions	<u>327,494</u>

Total Distributions

15,680,731

UNSETTLED BALANCES AT JUNE 30, 1999,  
DUE TO TAXING BODIES AND OTHERS

\$ 318,929

(Concluded)

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF  
Livingston, Louisiana  
Tax Collector Agency Fund  
Notes to the Financial Statements  
As of June 30, 1999, and for the Period From  
August 1, 1998 through June 30, 1999

INTRODUCTION

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due 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. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

B. REPORTING ENTITY

Louisiana Revised Statute 24:513(K)(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 only to his responsibility as ex-officio tax collector. The Livingston Sheriff is the reporting entity, and accordingly, amounts included in these financial statements are also included in the sheriff's annual financial statements.

C. CASH AND CASH EQUIVALENTS

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. Furthermore, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 1999, all deposits were held in interest bearing demand deposit accounts.

LIVINGSTON PARISH SHERIFF  
 Livingston, Louisiana  
 Tax Collector Agency Fund  
 Notes to the Financial Statements  
 As of June 30, 1999, and for the Period From  
 August 1, 1998 through June 30, 1999

2. CASH

At June 30, 1999, the sheriff has \$318,929 (collected bank balances) on deposit with a local financial institution in interest bearing demand accounts. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. These deposit balances, representing unsettled tax collections, are secured by \$200,000 of federal deposit insurance and \$118,929 of pledged securities (category 3).

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3. STATE REVENUE SHARING FUNDS

The 1998 revenue sharing funds provided by Act 63 of 1998, were distributed as follows:

Livingston Parish	
School Board	\$ 595,928
Police Jury	268,410
Library	103,561
Fire Protection District No. 1	14,888
Fire Protection District No. 4	68,761
Fire Protection District No. 5	65,232
Fire Protection District No. 10	9,960
Fire Protection District No. 11	2,201
Gravity Drainage District No. 1	27,795
Sheriff:	
Law Enforcement District	378,808
Commission	159,497
Assessor	11,507
Juvenile Justice Commission	11,507
Pension Funds	<u>25,750</u>
Total	<u>\$ 1,743,805</u>



LIVINGSTON PARISH SHERIFF  
Livingston, Louisiana  
Tax Collector Agency Fund  
Notes to the Financial Statements  
As of June 30, 1999, and for the Period From  
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4. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within this 30-day period, the funds are held pending the outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due with interest at the rate of two per cent per annum from the date the funds were received by the tax collector.

At June 30, 1999, there are protested taxes totaling \$256,611 which includes taxes of \$252,581, and bank interest of \$4,030. The protest taxes relate to tax year 1998.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

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

November 2, 1999

Honorable Willie Graves  
Livingston Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Livingston, Louisiana

We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Livingston Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the period from August 1, 1998 through June 30, 1999 and have issued our report thereon dated November 2, 1999. 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 financial statements are free of material misstatement, we performed tests of the sheriff's 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 Livingston Parish Sheriff'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.

Honorable Willie Graves  
November 2, 1999

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

Respectfully submitted,

A handwritten signature consisting of three overlapping loops, likely representing the name 'Dean and Dean'.

Dean and Dean, CPAs