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WEBSTER PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Minden, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1996

WEBSTER PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Minden, Louisiana

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Independent Auditor's Report
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Independent Auditor's Report

**WEBSTER PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR**
Minden, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Webster Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

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

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WEBSTER PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Minden, Louisiana
Independent Auditor's Report,
June 30, 1996

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1996, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with *Government Auditing Standards*, I have also issued reports dated August 1, 1996, on the Webster Parish Sheriff's compliance with laws and regulations and my consideration of the agency's internal control structure.

A handwritten signature in black ink, appearing to be 'W. Smith', written in a cursive style.

West Monroe, Louisiana
August 1, 1996

FINANCIAL STATEMENTS

WEBSTER PARISH SHERIFF
Minden, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1996

ASSETS

Cash

\$74,091**LIABILITIES**

Due to taxing bodies and others

\$35,117

Protested taxes held in escrow

13,557

Auto dealers taxes

25,417

Total liabilities

\$74,091

The accompanying notes are an integral part of this statement.

WEBSTER PARISH SHERIFF
Minden, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions, and
Unsettled balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1996

UNSETTLED BALANCES, JUNE 30, 1995	<u>\$100,961</u>
COLLECTIONS	
Ad valorem taxes:	
Current year	6,975,574
Prior year	67,450
State Revenue Sharing	936,315
Sportsman licenses	128,975
Parish licenses	81,728
Interest on:	
NOW account	11,722
Delinquent taxes	5,912
Fish and game account	492
Auto dealers account	968
Protested taxes held in escrow	402
Redemptions	11,862
Tax notices, ect.	6,135
Other	5,908
Total collections	<u>8,233,443</u>
Total	<u>8,334,404</u>
DISTRIBUTIONS	
Louisiana Department of Forestry	14,911
Louisiana Tax Commission	8,424
Louisiana Department of Wildlife And Fisheries	101,687
Webster Parish:	
Assessor	730,828
Clerk of Court	450
Police Jury	1,653,687
School Board	3,368,456
Sheriff	1,250,218
Industrial Districts	416,094
Doyline Waterworks District	4,750

(Continued)

WEBSTER PARISH SHERIFF
 Minden, Louisiana
 TAX COLLECTOR AGENCY FUND
 Statement of Collections, Distributions, and
 Unsettled balances Due to Taxing Bodies and Others
 For the Year Ended June 30, 1996

DISTRIBUTIONS: (CONTD.)

Webster Parish: (Contd.)	
Fire protection districts	\$475,840
Pension funds	213,824
Refunds	15,929
Other settlements	5,215
Total distributions	<u>8,260,313</u>
UNSETTLED BALANCES, JUNE 30, 1996	<u><u>\$74,091</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

WEBSTER PARISH SHERIFF
Minden, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
As of and For the Year Ended June 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:513(I) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual component unit financial statements.

B. BASIS OF ACCOUNTING

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

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

At June 30, 1996, the sheriff has cash (book balances and bank balances) totaling \$74,091 and \$76,869, respectively. All cash is deposited in interest bearing accounts which are fully secured by federal deposit insurance.

WEBSTER PARISH SHERIFF
 Minden, Louisiana
 TAX COLLECTOR AGENCY FUND
 Notes to the Financial Statements (Continued)

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1220 of 1995 were distributed as follows:

Webster Parish:	
Assessor	\$147,456
Police Jury	262,119
School Board	404,028
Sheriff	100,821
Pension funds	<u>21,891</u>
Total	<u>\$936,315</u>

3. 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 shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund 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. The following schedule provides detail on protested taxes for the year ended June 30, 1996:

	<u>Taxes</u>	<u>Interest</u>	<u>Total</u>
Balance at June 30, 1995	\$12,589	\$566	\$13,155
Interest earned	_____	402	_____
Balance at June 30, 1996	<u>\$12,589</u>	<u>\$968</u>	<u>\$13,557</u>

4. AUTO DEALER TAXES

Louisiana Revised Statute 47:1961.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, estimated ad valorem taxes due on motor vehicles sold during the month. The remittances are deposited into a separate interest bearing account. During December of each year, the dealer's actual tax liability is determined and that amount is transferred to the tax collector account for settlement to the various taxing districts. Any amounts exceeding the auto dealer's tax liability will be

WEBSTER PARISH SHERIFF
Minden, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

distributed among the appropriate taxing bodies. The following schedule provides detail on changes in the separate motor vehicle dealer account during the period ended June 30, 1996:

Balance at June 30, 1995	\$30,627
Remittances	60,877
Transfers to tax collector account	<u>(66,087)</u>
Balance at June 30, 1996	<u>\$25,417</u>

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws and regulations, and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on
Compliance With Laws and Regulations**

**WEBSTER PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR**
Minden, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1996, and for the year then ended and have issued my report thereon dated August 1, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations, applicable to the Tax Collector Agency Fund, is the responsibility of the sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the sheriff's compliance with certain provisions of laws and regulations. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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WEBSTER PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR

Tallulah, Louisiana

Report on Compliance With

Laws and Regulations,

June 30, 1996

This report is intended for the use of management of the Webster Parish Sheriff and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. M. R.', written in a cursive style.

West Monroe, Louisiana

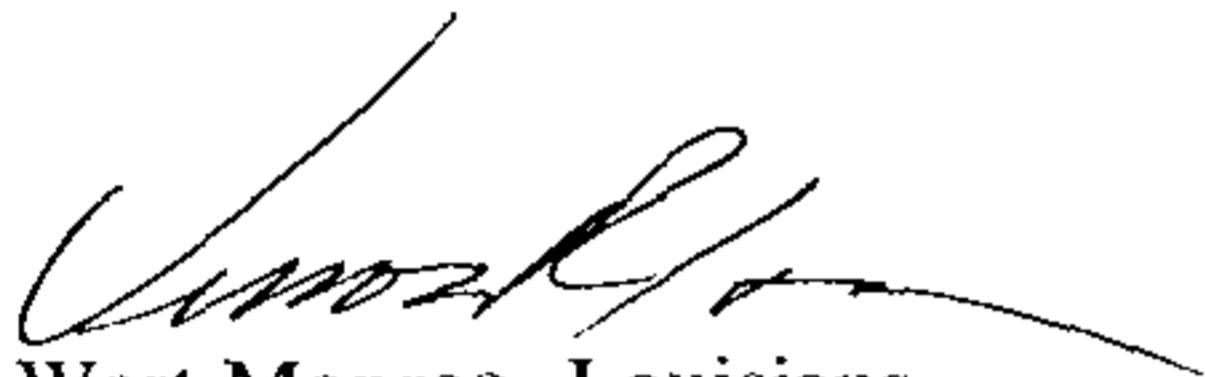
August 1, 1996

WEBSTER PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Minden, Louisiana
Report on Internal Control Structure,
June 30, 1996

and whether they have been placed in operation, and I assessed control risk, in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the use of management of the Webster Parish Sheriff and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
August 1, 1996