

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

Honorable Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

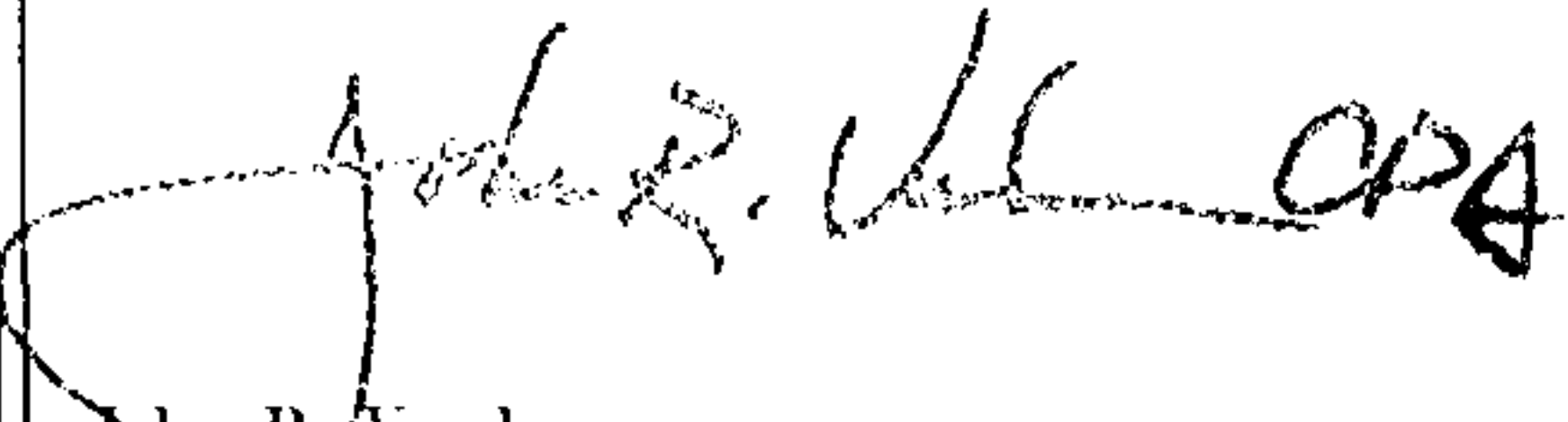
I have audited the statement of collections, distributions and unsettled balances of the LaSalle Parish Tax Collector Fund (agency fund) for the period from June 1, 1995 to June 30, 1996 and have issued my report thereon dated July 31, 1996.

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.

Compliance with laws, regulations, contracts, and grants applicable to the LaSalle Parish Tax Collector Fund, is the responsibility of the LaSalle Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Tax Collector's compliance with certain provisions of laws, regulations, contracts, and grants. 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*.

This report is intended for the information of the LaSalle Parish Sheriff's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.


John R. Vercher
July 31, 1996

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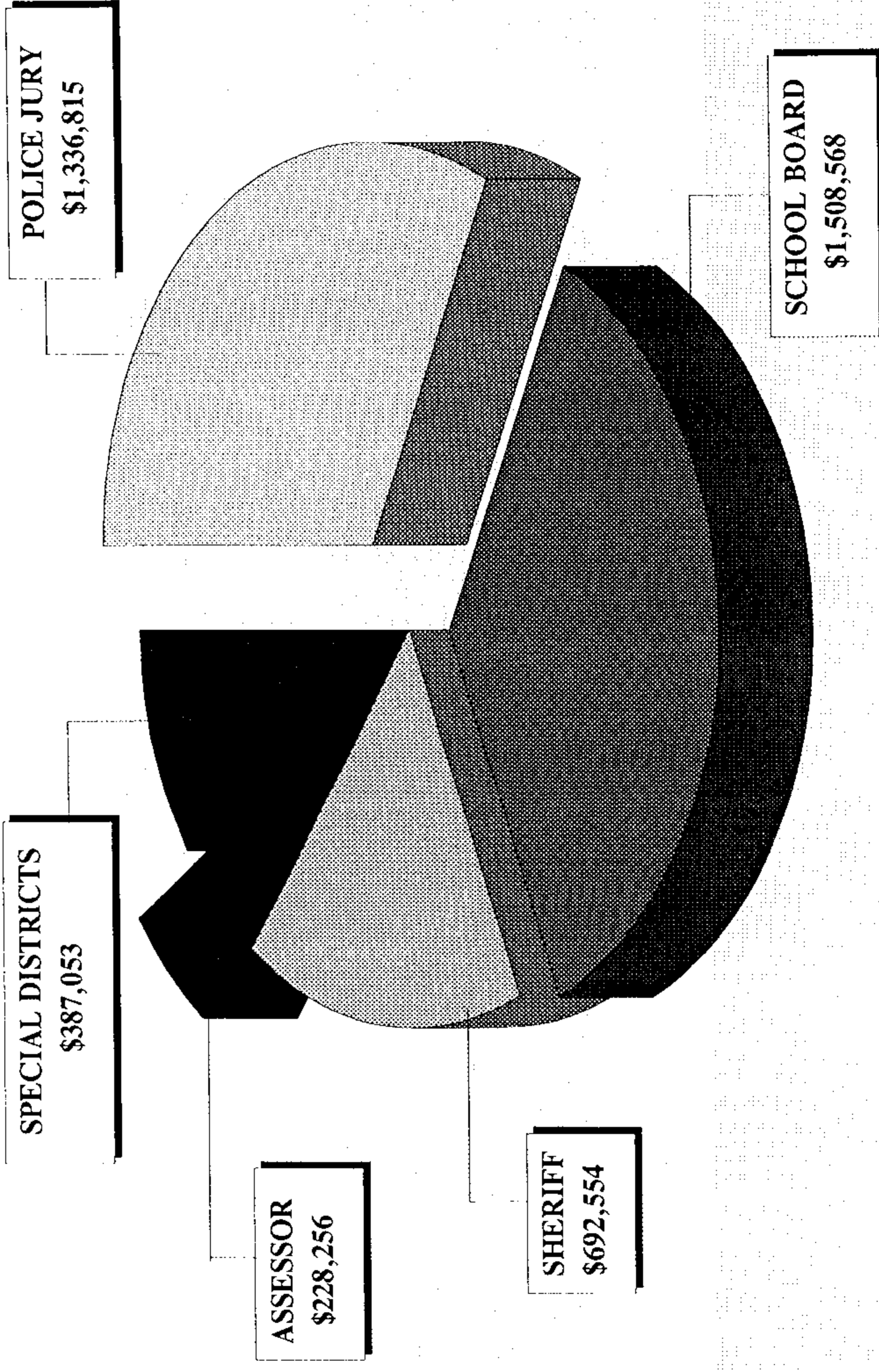
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LASALLE PARISH TAX COLLECTOR
 Jena, Louisiana

Financial Statement and
Auditor's Reports
For the Period From June 1, 1995
to June 30, 1996

Under provisions of state law, this
 report is a public document. A
 copy of the report has been submit-
 ted 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 Audi-
 tor and, where appropriate, at the
 office of the parish clerk of court.
 Release Date OCT 02 1996

AD VALOREM TAX, ETC. DISBURSEMENTS (NOT INCLUDING REVENUE SHARING)



REVENUE SHARING DISBURSEMENTS

JUNE 30, 1996

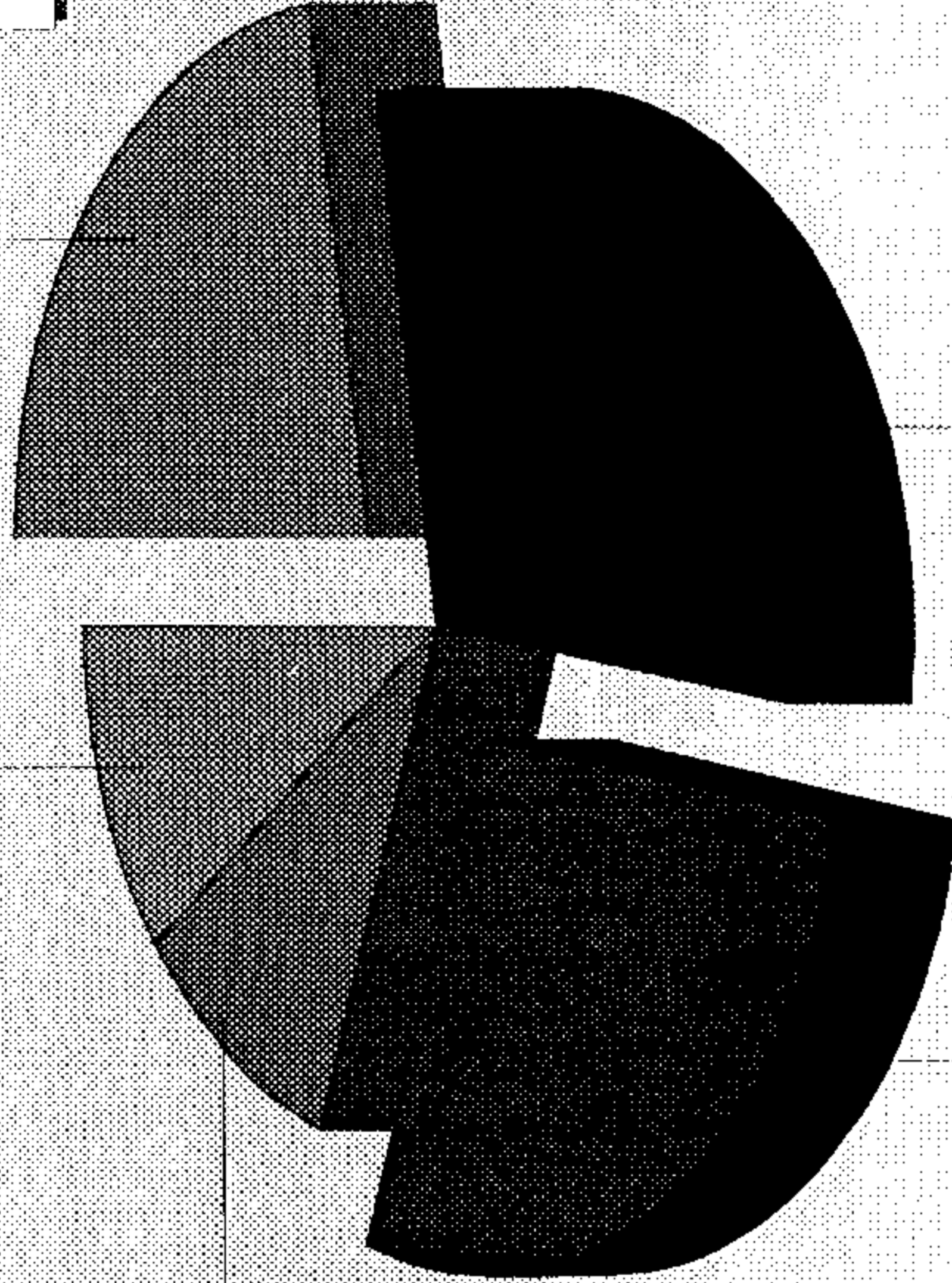
SPECIAL DISTRICTS
\$32,454

POLICE JURY
\$71,669

ASSESSOR
\$29,562

SHERIFF
\$89,193

SCHOOL BOARD
\$94,704



GRAPHS

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

Notes to the Financial Statement

3. CASH AND INVESTMENTS

All cash is held in FDIC secured institutions in checking or interest bearing accounts. The following accounts are currently secured as follows:

| Bank Accounts: | Bank Balance |
|------------------------|--------------|
| Checking Account | \$ 10,083 |
| Escrow (Protest Taxes) | 441,582 |
| Total | \$ 451,665 |
| | ===== |
| Security Pledges: | |
| FDIC | \$ 100,000 |
| Federal Home Loan Bank | 2,000,000 |
| FNMA | 1,000,000 |
| Total | \$ 3,100,000 |
| | ===== |

4. TAXES PAID UNDER PROTEST

The unsettled balances at June 30, 1996 include \$430,488 of taxes paid under protest. These funds are held in escrow pending resolution of the protest. Below is a summary of changes in protested taxes during the period.

| | |
|----------------------|------------|
| Protested Taxes Paid | \$ 430,488 |
| Interest Earned | 11,094 |
| Total Held in Escrow | \$ 441,582 |
| | ===== |

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

Notes to the Financial Statement

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

Louisiana Revised Statute 24:513 (b) requires that there be an examination of the accounts of each parish tax collector annually. Accordingly, the accompanying statement reflects financial activity of the sheriff related only to his responsibility as ex-officio tax collector, (agency fund). Amounts included in this report are also included in the sheriff's bi-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 unsettled 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. The fund is custodial in nature and does not involve measurement of results of operations.

2. REVENUE AND EXCESS REVENUE SHARING

The revenue and excess revenue sharing funds were distributed as follows:

| | STATE | FEDERAL |
|-----------------------------|------------|---------|
| | ----- | ----- |
| Tensas Basin Levee District | \$ 112 | \$ -0- |
| LaSalle Parish: | | |
| Police Jury | 71,669 | -0- |
| School Board | 94,704 | -0- |
| Sheriff | 89,193 | -0- |
| Assessor | 29,562 | -0- |
| Ambulance Service District | 15,658 | -0- |
| Recreation District No. 5 | 1,452 | -0- |
| Recreation District No. 22 | 3,142 | -0- |
| Sewerage District No. 1 | 3,570 | -0- |
| Nebo Fire District | 1,763 | -0- |
| Pension Funds | 6,757 | -0- |
| | ----- | ----- |
| TOTAL | \$ 317,582 | \$ -0- |
| | ===== | ===== |

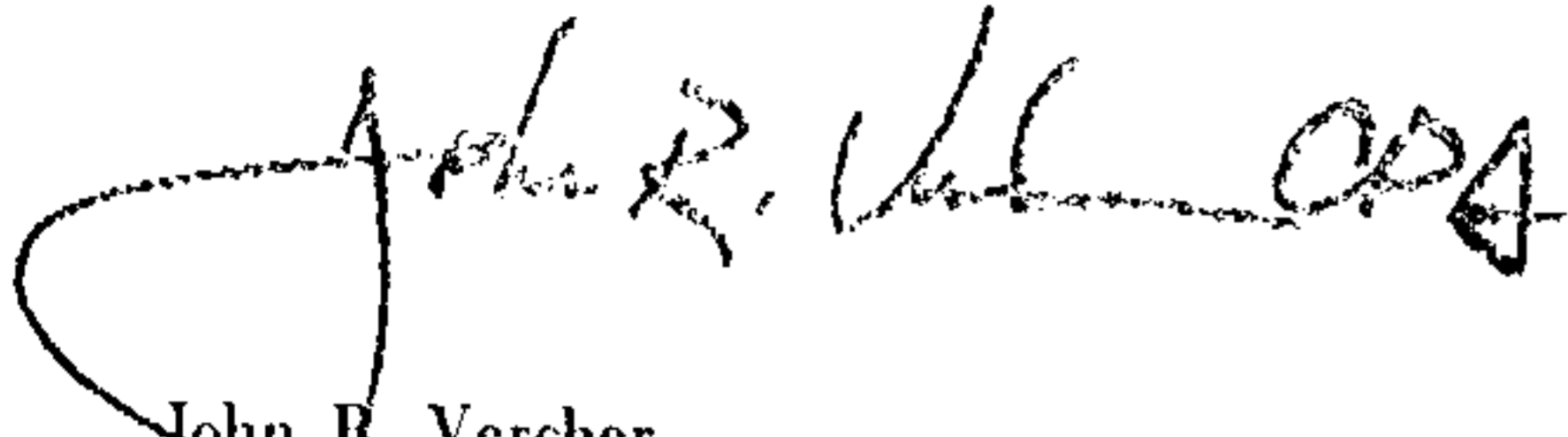
LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

**Statement of Collections, Distributions,
and Unsettled Balances**
For the Period from June 1, 1995
to June 30, 1996

| | |
|--|---------------------|
| UNSETTLED BALANCE AT MAY 31, 1995 | \$ 201,269 |
| <hr/> | |
| COLLECTIONS | |
| <hr/> | |
| Ad Valorem Taxes | \$ 4,524,077 |
| Angling, Hunting and Trapping Licenses | 69,246 |
| Interest on: | |
| Checking | 13,205 |
| Delinquent Taxes | 4,129 |
| State Revenue Sharing (Note 2) | 317,582 |
| Tax Notices, Redemptions, Etc. | 1,139 |
| | <hr/> |
| Total Collections | \$ 4,929,378 |
| | <hr/> |
| TOTAL | \$ 5,130,647 |
| | <hr/> |
| DISTRIBUTIONS | |
| <hr/> | |
| Louisiana Department of Treasury | \$ 53,916 |
| Louisiana Forestry Commission | 23,348 |
| Tensas Basin Levee District | 2,373 |
| Louisiana Tax Commission | 1,255 |
| LaSalle Parish: | |
| Police Jury | 1,408,484 |
| School Board | 1,603,272 |
| Sheriff | 781,747 |
| Assessor | 257,818 |
| Hospital District No. 2 | 90,487 |
| Recreation District No. 5 | 22,284 |
| Recreation District No. 10 | 26,840 |
| Recreation District No. 22 | 40,757 |
| Sewerage District No. 1 | 33,336 |
| Ambulance Service District | 177,932 |
| Nebo Fire District | 21,002 |
| Pension Funds | 129,850 |
| Tax Redemptions, Etc. | 4,271 |
| | <hr/> |
| Total Distributions | \$ 4,678,982 |
| | <hr/> |
| UNSETTLED BALANCE AT JUNE 30, 1996 | |
| DUE TO TAXING BODIES AND OTHERS | \$ 451,665 |
| | <hr/> <hr/> |

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. My consideration of the entity's internal control structure disclosed no reportable or material weaknesses.

This report is intended for the information of the LaSalle Parish Sheriff's management and the Legislative Auditor's office. However, this report is a matter of public record, and its distribution is not limited.



John R. Vercher
July 31, 1996

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Honorable Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

I have audited the statement of collections, distributions and unsettled balances of the LaSalle Parish Tax Collector Fund, for the period from June 1, 1995 to June 30, 1996, and have issued my report thereon dated July 31, 1996.

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.

The management of the LaSalle Parish Sheriff, Jena, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the statement of collections, distributions, and unsettled balances of the LaSalle Parish Tax Collector Fund, for the period from June 1, 1995 to June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures 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 statement of collections, distributions, and unsettled balances and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the 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.

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

Honorable Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

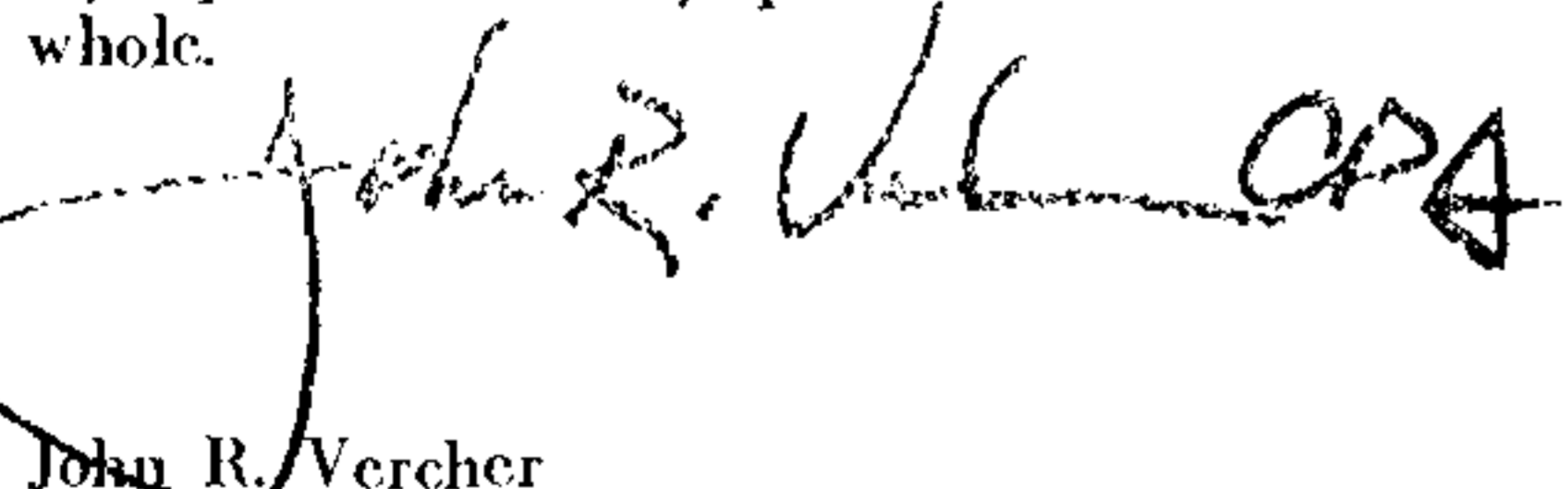
I have audited the statement of collections, distributions and unsettled balances of the LaSalle Parish Tax Collector Fund (agency fund) for the period from June 1, 1995 to June 30, 1996. This financial statement is the responsibility of the management of the LaSalle Parish Sheriff. My responsibility is to express an opinion on this statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and the Government Auditing Standards, 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 statement is free of material misstatement. 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. I believe that my audit provides a reasonable basis from my opinion.

As described in Note 1, the LaSalle Parish Sheriff is the ex-officio tax collector for the various taxing bodies within LaSalle Parish, and the accompanying statement presents information only on his activities as parish tax collector. Further, the accompanying statement of collections, distributions, and unsettled balances has been prepared on the cash basis of accounting, without recognition of receivables and payables relating to tax collection activity. Accordingly, the accompanying statement is not intended to and does not represent the financial position and results of operations of the LaSalle Parish Sheriff or of the Tax Collector Fund in accordance with generally accepted accounting principles.

In my opinion, the accompanying financial statement presents fairly the collections, distributions and unsettled balances of the LaSalle Parish Tax Collector Fund of the LaSalle Parish Sheriff, for the period from June 1, 1995 to June 30, 1996, in accordance with the basis of accounting described in Note 1.

My audit was made for the purpose of forming an opinion on the financial statement taken as a whole. The graphs listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statement of the Tax Collector Fund of the LaSalle Parish Sheriff. Such information has been subjected to the auditing procedures applied to the financial statement and, in my opinion, is fairly presented in all material respects in relation to the financial statement taken as a whole.



John R. Vercher

July 31, 1996
Jena, Louisiana

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

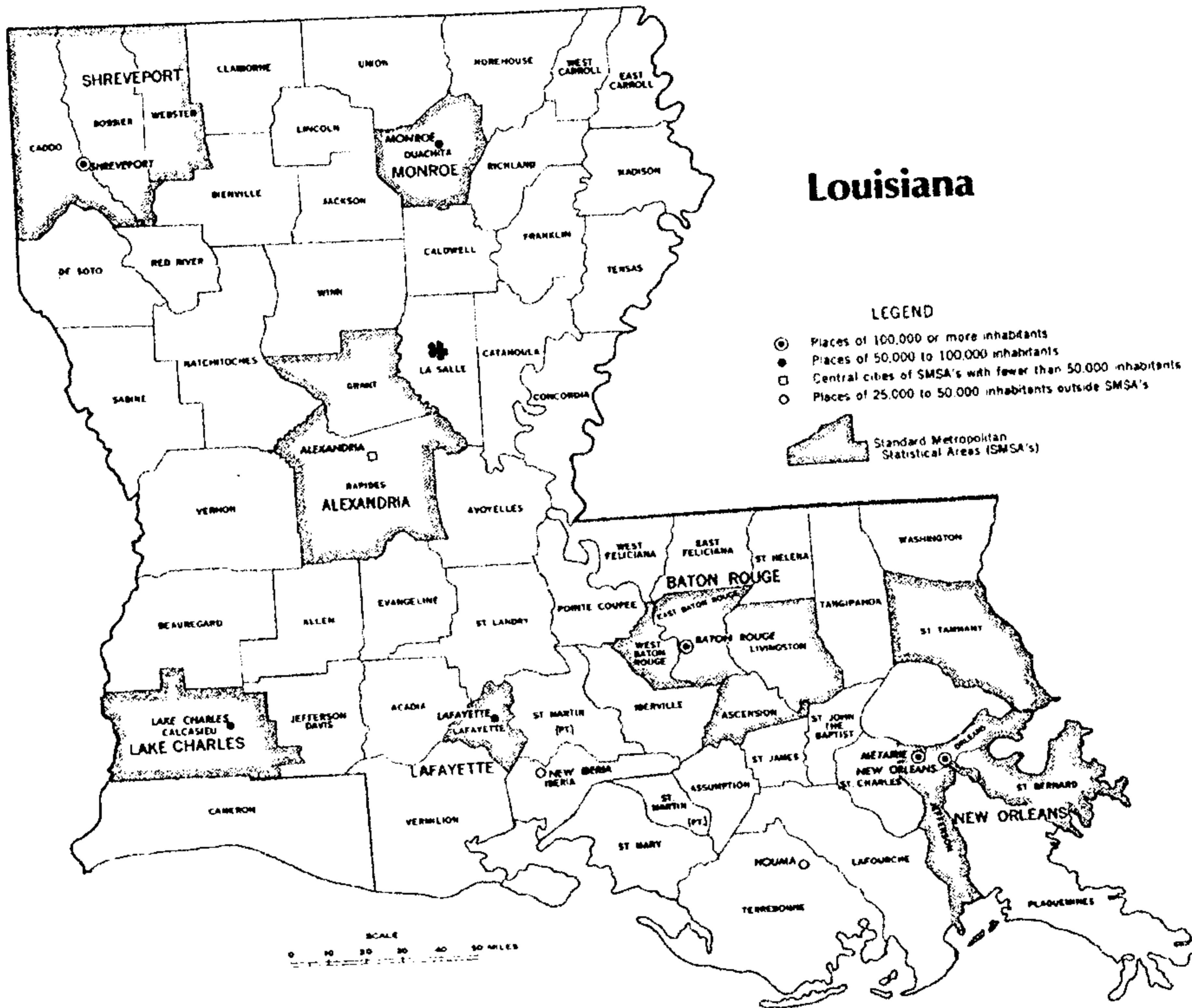
Financial Statement and Auditor's Report
For the Period From June 1, 1995
to June 30, 1996

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LASALLE PARISH TAX COLLECTOR

Jena, Louisiana



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