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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Accountable Party Name
Hatcheville Parish Sheriff and ex-officio
Tax Collector
P. O. Box 288
Hatcheville, Louisiana 71407

We have audited the accompanying financial statements of the Tax Collector Agency Fund of the Hatcheville Parish Sheriff, Hatcheville, Louisiana, 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 Hatcheville Parish Sheriff's management. 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 and Government Auditing Standards, issued by the Comptroller General of the United States. 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed more fully in Note 1, the Hatcheville Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Hatcheville Parish, and the accompanying financial statements present information only on his activities as parish tax collector and is not intended to present fairly the financial position and results of operations of the Hatcheville Parish Sheriff, Hatcheville, Louisiana, in conformity with generally accepted accounting principles. The accompanying financial statements have been prepared on the basis of such records and disclosures which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

In accordance with Governmental Auditing Standards, we have also issued a report dated November 1, 1996 on our consideration of the Tax Collector Agency Fund of the Hatcheville Parish Sheriff's internal control structure and a report dated November 1, 1996 on its compliance with laws and regulations.

SHERRIFF JAMES SHERRIFF
SHERRIFFS, LOUISIANA
THE COLLECTOR AGENCY FUND
STATE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1984

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 revenues sharing funds, gaming, hunting, and trapping licenses, and fines, costs, and local forfeitures imposed by the district court.

A. **Reporting entity**

Louisiana Revised Statute 18:121 (B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. **Basis of accounting**

The accounts of the tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and uncollected 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 recognized when paid.

C. **Cash**

Cash includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty.

State law authorizes the sheriff to deposit tax collections in interest bearing accounts, certificates of deposit or other investments as permitted by law with a bank chartered in the parish where the funds are collected. At June 30, 1984, the sheriff had bank deposit balances totaling \$12,377 in demand deposit accounts. As of June 14, 1984, \$108,088 were insured by Federal Depository Insurance and \$13,599 insured by pledged governmental securities.

D. **Comparative data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the assets and liabilities and collections and distributions of the Tax Collector Agency Fund of the Sherriffos Parish Sheriff. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Honorable Boyd Carr
Natchitoches Parish Sheriff and his Officers
Tax Collection
Page 2

Internal control structure systems 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. We noted conditions involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the use of the Natchitoches Parish Sheriff and his management, and the legislative bodies of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

KINIS, JACKSON & KINIS
Natchitoches, Louisiana
November 3, 1990

HINES, JACKSON & HINES
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN ASPECT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Boyd Burt
Natchitoches Parish Sheriff and Ex-Officio
Tax Collector
P. O. Box 245
Natchitoches, Louisiana 71355

We have audited the financial statements of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of June 30, 1988, and for the year then ended and have issued our report thereon dated November 1, 1988.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatements.

The management of the Natchitoches Parish Sheriff, Natchitoches, 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 recorded 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 our audit of the financial statements of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, for the year ended June 30, 1988, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our 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 condition in which the design or operation of one or more of the

**MASSACHUSETTS TAXING SERVICE
 MASSACHUSETTS, LOUISIANA
 TAX COLLECTOR SERVICE BUREAU
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1994**

2. State Revenue Sharing

The revenue sharing funds provided by Act 1210 of 1991 were distributed as follows:

	<u>1994</u>	<u>1993</u>
Massachusetts Parish:		
Fire Protection District #3	\$ 2,829	\$ 2,774
Fire Protection District #6	20,614	18,563
Fire Protection District #7	9,890	4,530
Police Jury	128,553	128,503
School Board	227,620	228,859
Sanctuary	48,828	48,886
Sheriff		
Law Enforcement District	181,197	181,843
Commissioner	131,848	122,609
Metairie-Cade River Levee District	38,257	35,229
Parish Funds	15,893	14,978
Red River Waterway Commission	<u>22,254</u>	<u>22,280</u>
Total	\$282,590	\$269,291

3. Taxes Paid Under Protest

Louisiana Revised Statute 47:2515 provides that taxpayers, at the time 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 amount, the funds segregated 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. There were no ad valorem taxes paid under protest for the 1994 tax year.

4. Motor Vehicle Tax Refunds

Louisiana Revised Statute 47:281.2 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 account. During December of each year, the dealer's actual tax liability is determined and this amount is transferred to the tax collector account for settlement to the various taxing districts. Any amounts remaining in the separate account may be either refunded to the motor vehicle dealer or carried over into the next year and applied against those taxes. The following schedule provides detail on changes in the separate motor vehicle dealer account during the periods ended June 30.

	<u>1994</u>	<u>1993</u>
Balance at July 1	\$ 28,278	\$ 28,626
Remittances	57,724	57,427
Transfers to tax collector account	<u>122,180</u>	<u>122,180</u>
Balance at June 30	\$ 63,182	\$ 63,873

MISSISSIPPI POWER SERVICE
MISSISSIPPI, LOUISIANA
TAX COLLECTOR AGENCY FUND
STATEMENT OF COLLECTIONS, DISBURSMENTS AND UNRECORDED BALANCES CONTINUED
FOR THE YEARS ENDED JUNE 30, 1994 AND 1993

	<u>1994</u>	<u>1993</u>
Mississippi - East River Levee District	\$ 213,488	\$ 228,383
North Louisiana Organological Laboratory Commission	44,968	58,051
Northwest Louisiana Juvenile Detention Center Authority	48,952	41,822
Red River Waterway Commission	254,100	241,872
One River Waterway Commission	78,988	71,490
West Judicial District		
District Attorney	55,894	60,508
Court Expense Fund	60,400	60,829
Indigent Defender Board	240,882	240,822
Police funds	286,218	297,878
City of Natchitoches Police Department	35	178
State of Louisiana, Crime Victims Reparations Fund	2,343	2,348
Louisiana Tax Commission	1	628
Louisiana Transmittal Fund and Spinal Cord Injury Trust Fund	23,848	23,445
Treasurer, State of Louisiana, Trial Court Case Management Information System	<u>28,233</u>	<u>2,128</u>
Total distributions	<u>\$ 1,518,427</u>	<u>\$ 1,623,794</u>
UNRECORDED BALANCE AT JUNE 30, 1994 TO FISCAL YEAR END OTHERS	<u>\$ 120,821</u>	<u>\$ 90,718</u>

The accompanying notes are an integral part of this statement.

**MONROEGOALS PRAYER CENTER
MONROEGOALS, LOUISIANA
TAX COLLECTOR BUREAU STATE
STATEMENT OF COLLECTIONS, CONTRIBUTIONS, AND UNRECORDED BALANCES
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997**

	<u>1998</u>	<u>1997</u>
UNRECORDED BALANCES AT JULY 1,	\$ 90,376	\$ 181,154
COLLECTIONS		
Ad valorem taxes	7,883,874	7,889,190
Auto Unlicensed Ad valorem taxes	57,723	57,423
Sportsmen's license	323,877	313,347
Interest earned on Delinquents Funds	6,346	7,742
Bank deposits	14,750	24,309
State revenue sharing	789,800	788,800
Bond forfeitures	783,742	480,108
Fines	84,643	88,539
Criminal costs	50,394	40,008
Biennial year taxes	8,400	8,158
Miscellaneous	8,332	40,818
Total collections	9,380,370	9,820,308
Total available for distribution	9,470,746	9,999,472
DISTRIBUTIONS		
Louisiana Department of Public Safety	2,705	2,278
Louisiana Department of Wildlife and Fisheries	86,500	87,303
Louisiana Forestry Commission	36,100	36,309
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	18,312	14,141
Metairie-Cochon Parish Clerk of Court	63,140	57,033
Fire Protection District No. 1	31,100	31,482
Fire Protection District No. 2	38,800	48,488
Fire Protection District No. 3	23,238	24,771
Fire Protection District No. 4	22,832	23,399
Fire Protection District No. 5	17,800	18,400
Fire Protection District No. 6	390,418	377,128
Fire Protection District No. 7	48,148	50,739
Fire Protection District No. 8	8,896	8,781
Fire Protection District No. 9	63,500	58,090
Fire Protection District No. 10	13,435	13,888
Hospital Service District	72	433
Deliver Jury	1,804,488	1,804,438
School Board	2,833,938	2,872,888
Sheriff	1,859,462	1,788,888
Tax Refunds	243,678	237,374
Metairie-Cochon District No. 2	0	0
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Continued

The accompanying notes are an integral part of this statement.

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**HATCHITOCHEE PARISH SHERIFF
 HATCHITOCHEE, LOUISIANA
 TAX COLLECTOR AGENCY FUND
 ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDED JUNE 30, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been returned to the auditor, or reviewed, certified and other copies of the public officials. The report is available for public inspection at the Capitol Building office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **DEC 18 1996**

Winnfield Boyd Barr
Wichitoches Parish Sheriff and ex-officio
Tax Collector
Page 2

The financial information for the year ended June 30, 1998, which is included for comparative purposes were taken from the financial report for that year in which we expressed an unqualified opinion dated October 26, 1998 on the financial statements of the Tax Collector Agency Fund of the Wichitoches Parish Sheriff, Wichitoches, Louisiana.

HINES, JACKSON & HINES
Wichitoches, Louisiana
November 1, 1998

UNITED STATES DEPARTMENT OF JUSTICE
INTERNAL SECURITY DIVISION
TAX COLLECTOR SERVICE FUND
ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1956

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HINES, JACKSON & HAYES

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

Honorable Boyd Barr
Wachitaugas Parish Sheriff and ex-officio
Tax Collector
P. O. Box 288
Wachitaugas, Louisiana 71487

We have audited the financial statements of the Tax Collector Agency Fund of the Wachitaugas Parish Sheriff, Wachitaugas, Louisiana, as of and for the year ended June 30, 1994, and have issued our report thereon dated November 3, 1994.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants 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, we performed tests of the Sheriff's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the Wachitaugas Parish Sheriff and his management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HINES, JACKSON & HAYES

MONROE, LOUISIANA

November 3, 1994

BRANTFORD POLICE SERVICE
 MAINTENANCE ACCOUNTS
 TAX COLLECTOR AGENCY FUND
 STATEMENT OF ASSETS AND LIABILITIES DERIVED FROM CASE TRANSACTIONS
 FROM 10/1/86 AND 1986

	ASSETS	<u>1,336</u>	<u>1,336</u>
Cash		<u>\$128,823</u>	<u>\$ 90,378</u>
	LIABILITIES		
Due to Taxing Bodies and Others		<u>\$128,823</u>	<u>\$ 90,378</u>

The accompanying notes are an integral part of this statement.