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**JACKSON PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Bossier, Louisiana**

**Financial Statements and Independent Auditors' Reports  
As of June 30, 1997, and for the Period  
From July 1, 1996, through June 30, 1997**

Under provisions of state law, this report is a public document. A copy of this report may be submitted to the auditor, or requested, by any person or organization who produces evidence. This report is available for public inspection at the State House adjacent the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

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Release Date: **SEP 10 1997**

**KENNETH D. FOLDEN & CO.**  
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JACKSON PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Bossieres, Louisiana

Financial Statements and Independent Auditors' Reports  
As of June 30, 1997, and for the Period  
from July 1, 1996, through June 30, 1997

CONTENTS

	Statement	Page No.
Independent Auditors' Report		i
Financial Statements - Tax Collector Agency Funds:		
Statement of Assets and Liabilities Arising from Cash Transactions	A	1
Statement of Collections, Distributions, and Unsettled Balances	B	3
Notes to the Financial Statements		4-5
Independent Auditors' Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		6-7
Independent Auditors' Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		8

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**INDEPENDENT AUDITORS' REPORT**

Honorable Van Beasley  
Jackson Parish Sheriff/aud  
Ex-Officio Parish Tax Collector  
Monroe, Louisiana

We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Jackson Parish Sheriff/aud as of June 30, 1997, and the related statement of collections, distributions, and month-end balances for the period from July 1, 1996, through June 30, 1997. These financial statements are the responsibility of management of the Jackson Parish Sheriff/aud. 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. These 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 Jackson Parish Sheriff/aud is the ex-officio tax collector for the various taxing bodies within Jackson Parish, and the accompanying statements present information only on his activities as parish tax collector. Furthermore, the accompanying statements have been prepared on a 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 Jackson Parish Sheriff/aud as of June 30, 1997, and the collections, distributions, and month-end balances of the Tax Collector Agency Fund for the period from July 1, 1996, through June 30, 1997, on the basis of accounting described in Note 1.

  
Kenneth D. Falden & Co., CPAs  
Monroe, Louisiana

July 16, 1997

JACKSON PARISH SHERIFF  
Monroe, Louisiana  
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1957

## ASSETS

Cash           \$24,685

## LIABILITIES

Due to taxing bodies and others           \$24,685

The accompanying notes are an integral part of this statement.

**JACKSON PARISH SHERIFF**  
*Jacobsboro, Louisiana*  
**TAX COLLECTOR AGENCY FUND**

Statement B

Statement of Collections, Distributions,  
 and Unsettled Balances  
 For the Period from July 1, 1996, through June 30, 1997

UNSETTLED BALANCES AT JULY 1, 1996	\$28,058
<b>COLLECTIONS</b>	
Ad valorem taxes	4,586,319
State revenue sharing (note 2)	305,911
Sparking licenses	73,560
Parish licenses	700
Automobile dealer's tax	313
Interest on:	
Precedent taxes	862
Revenue deposits	11,756
Development taxes	3,495
Cash, notes, etc.	6,811
Total collections	5,018,936
Total available	5,046,994
<b>DISTRIBUTIONS</b>	
Louisiana Department of Agriculture and Forestry	13,628
Louisiana Department of Wildlife and Fisheries	55,864
Jacobsboro Parish	
Police Jury	3,171,874
School Board	1,887,904
Sheriff	969,097
Recreation Department	189,519
Assessor	159,254
Quincy Fire Protection District No. 1	88,883
Ward 1 Fire Protection District	34,988
Ward 2 Fire Protection District	26,753
Ward 4 Fire Protection District	59,865
Hospital/Service District	383,748
Prison funds	134,713
Louisiana Tax Commission	1,211
Refunds	7,294
Total distributions	5,618,792
UNSETTLED BALANCES AT JUNE 30, 1997	
DUE TO TAXING BODIES AND OTHERS	\$24,685

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF  
Jeniorah, Louisiana  
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements  
As of June 30, 1997, and for the Period  
from July 1, 1996, through June 30, 1997

**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 collecting and distributing all various property taxes, state revenue sharing funds, parish occupational licenses, and angling, hunting, and trapping licenses.

**I. 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 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 reflected when paid. As such, the accompanying financial statements do not reflect the receivables and payables associated with tax collection activities.

**B. REPORTING ENTITY**

Louisiana Revised Statute 24:503(K)(3) 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 parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

**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.

**D. CASH**

At June 30, 1997, the sheriff has \$24,658 (collected fund balances) on deposit in interest-bearing demand accounts with local financial institutions. These deposits are fully secured from risk by federal deposit insurance (FDIC) Category 11.

**E. STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 28 of 1996 were distributed as follows:

Jackson Parish	
Police-Pay	187,372
School Board	118,258
Sheriff	
Law Enforcement District	26,288
Commissions	65,589
Parish Funds	<u>9,823</u>
Total	<u>397,320</u>

**JACKSON PARISH SHERIFF**  
*Jacobsboro, Louisiana*  
**TAX COLLECTION FUND AGENCY**  
*Notes to Financial Statements (continued)*

**4. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1516 provides that taxpayers, at the time of payment of all taxes due, 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 outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

	Tax Ref.		
	1993	1994	Total
Balance, July 1, 1993	\$18,964	\$2,562	\$21,526
Additions:			
Protested taxes	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
Total	18,964	2,562	21,526
Amount settled	<u>18,529</u>	<u>5,000</u>	<u>23,529</u>
Balance, June 30, 1997	<u>\$435</u>	<u>\$2,562</u>	<u>\$3,097</u>

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

Honorable Van Bynedy  
Jacques Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Jumboville, Louisiana

We have audited the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Jacques Parish Sheriff as of June 30, 1997, and the related statement of collections, distributions, and uncollected balances for the period from July 1, 1996, through June 30, 1997, and have issued our report thereon dated July 16, 1997.

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.

The management of the Sheriff as Ex-Officio Tax Collector, 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 Sheriff as Ex-Officio Tax Collector, for the period ended June 30, 1997, 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 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information and use of the Sheriff and management of his office. However, this report is a matter of public record and its distribution is not limited.

*Kenneth B. Faldut & Co.*

Kenneth B. Faldut & Co., CPAs  
Baton Rouge, Louisiana

July 16, 1997

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

Honorable Van Bradley  
Jackson Parish Sheriff and  
Tax Office Parish Tax Collector  
Jennacade, Louisiana

We have audited the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency, Fund of the Jackson Parish Sheriff as of June 30, 1997, and the related statement of collections, distributions, and unvested balances for the period from July 1, 1996, through June 30, 1997, and have issued our report thereon dated July 16, 1997.

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 and regulations applicable to the Tax Collector Agency Fund of the Jackson Parish Sheriff is the responsibility of the sheriff and management of his office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we selected and tested transactions and records relating to the collection and distribution of parish taxes, licenses, et cetera, to determine the extent to which the sheriff complied with laws and regulations applicable to his functions as ex-officio parish tax collector. However, our objective 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 and use of the Sheriff and management of his office. However, this report is a matter of public record and its distribution is not limited.

  
Kenneth D. Falden & Co., CPAs  
Jennacade, Louisiana

July 16, 1997