

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklinton, Louisiana
Note to the Financial Statement

NOTE 3. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act No. 38 of 1994 were distributed as follows:

Washington Parish:	
Police Jury	\$ 354,394
School Board	187,038
Sheriff - commission	131,282
City of Bogalusa School Board	351,210
Pension funds	<u>18,357</u>
Total	\$ 1,062,284

NOTE 4. AUTO DEALER TAXES

Louisiana Revised Statute 47:1061.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, estimated ad valorem 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 remaining in the separate account is apportioned and distributed to the various taxing authorities.

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT AUDITORS REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Duane Blair
Washington Parish Sheriff
Franklinton, Louisiana

I have audited the financial statement of the Tax Collector Agency Fund of the Washington Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated October 30, 1997. I conducted my 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 Tax Collector Agency Fund of the Washington Parish Sheriff's financial statement is free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Tax Collector Agency Fund of the Washington Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statement and not to provide assurance on the internal control over financial reporting. My 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. 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 or omissions that would be material in relation to the financial statement 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Washington Parish Sheriff and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana
October 30, 1997

OFFICIAL
FILE COPY
DO NOT SEND OUT

State Property
Kept from the
copy and PLACE
BACK IN FILE

OFFICIAL FILE COPY

*WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana*

*Financial Statement and
Independent Auditor's Reports*

Year Ended June 30, 1997

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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-25-98

RICHARD M. SEAL

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana

Financial Statement With
Independent Auditor's Report
For the Year Ended June 30, 1997

C O N T E N T S

	<u>PAGE</u>
Independent Auditor's Report	1-2
Financial Statement:	
Statement of Assets and Liabilities Cash Basis	3
Notes to the Financial Statement	4-7
Independent Auditor's Report Required by Government Auditing Standards:	
Independent Auditor's Report on Compliance and on Internal Control Over Financial Statement Performed in Accordance with Government Auditing Standards	8-9

INDEPENDENT AUDITORS REPORT

Honorable Deane Blair
Washington Parish Sheriff
Franklinton, Louisiana

I have audited the statement of assets and liabilities - cash basis of the Tax Collector Agency Fund of the Washington Parish Sheriff as of and for the year ended June 30, 1997. This financial statement is the responsibility of the Washington Parish Sheriff's management. My responsibility is to express an opinion on the financial statement 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. These 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 for my opinion.

As described in Note 1, this financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statement referred to above fairly present, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Washington Parish Sheriff as of June 30, 1997.

In accordance with Government Auditing Standards, I have also issued my report dated October 30, 1997 on my consideration of the Tax Collector Agency Fund of the Washington Parish Sheriff's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

Richard M. Aron

Certified Public Accountant

Hogansville, Louisiana
October 30, 1997

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana

Statement of Assets and Liabilities - Cash Basis
June 30, 1997

	Fiduciary Fund - Agency Fund
ASSETS	
Cash in bank	\$ 73,800
Total assets	\$ 73,800
LIABILITIES	
Due to taxing bodies	\$ 73,800
Total liabilities	\$ 73,800

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
TAX COLLECTION AGENCY FUND
Franklin, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

NOTE I. 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, angling, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

A. REPORTING ENTITY

Louisiana State Law 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 biennial general-purpose 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 each law, and unsettled balances due various tax recipients 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. FUND ACCOUNTING

A fund is a separate accounting entity with a self-balancing set of accounts.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Ponchartraine, Louisiana
Notes to the Financial Statement

Scholarship Fund

Agency Fund

The Washington Parish Tax Collector Agency Fund is categorized as a Fiduciary Fund and is operated as an Agency Fund Type. The Fund accounts for the collection and disbursements of assets held as an agent for other government units. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

NOTE 2. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

Balance, beginning of year	\$ 82,862
Additions:	
Ad valorem taxes:	
Current year	7,578,007
Prior year	25,291
Angling, hunting, and trapping licenses	172,881
Court fines and bond forfeitures	100,819
Probation fines	28,004
Interest earned from:	
Checking accounts	9,660
Delinquent taxes	1,522
Parish liquor licenses	7,100
Civil and criminal costs	124,598
State Revenue Sharing	<u>352,054</u>
Total Additions	8,942,935
Reductions:	
State of Louisiana:	
Department of Wildlife and Fisheries	80,282
Forestry Department	19,246
Florida Parishes Juvenile	<u>223,990</u>

WASHINGTON PARISH SHERIFF
 TAX COLLECTOR AGENCY FUND
 Franklinton, Louisiana
Notes to the Municipal Statement

Washington Parish:	
Police Jury	1,026,741
Assessor	494,277
Clerk of Court	15,333
Hospital Service District No. 1	693,742
School Board	1,000,561
Sheriff	1,817,861
Sheriff Commissions	15,213
Sheriff only advertising	4,388
Twenty-second Judicial District:	
District Attorney	33,130
Indigent Defender Board	33,533
Crime Victims Reparation Board	11,873
Bayoune City School Board	2,148,733
Permits fund payments	227,258
Refunds to taxpayers	23,076
Treasurer, Court Case Management	2,588
LA Traumatic Head & Spinal Injury	4,721
Redemptions	11,173
Fine districts:	
Number 1	55,033
Number 2	55,554
Number 3	24,960
Number 4	22,733
Number 5	23,799
Number 6	31,733
Number 7	201,285
Number 8	76,759
Number 9	45,418
Municipalities:	
Franklinton	2,165
LA Tax Commission	6,636
Other	128
Total Reductions	<u>8,561,837</u>
Balance, end of year	\$ <u>73,868</u>