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**HATCHITOCHIE PARISH SHERIFF
HATCHITOCHIE, LOUISIANA
TAX COLLECTOR AGENCY FUND
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1957**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or receiver, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date April 7, 1958

**UNION PACIFIC FINANCIAL STATEMENT
 BATTLECREEK, ILLINOIS
 TAX COLLECTION AGENCY FUND
 ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR 1999-JUNE 30, 1991**

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HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS, TENNESSEE 38102
LITTLE ROCK, ARKANSAS 72202
A MEMPHIS OFFICE OF
HINES, JACKSON & HINES, CPAs
100 N. CENTRAL AVENUE

P.O. BOX 2000
WASHINGTON, MISSISSIPPI 39201
MEMPHIS, TENNESSEE 38102
MEMPHIS, TENNESSEE 38102
MEMPHIS, TENNESSEE 38102

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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

Honorable Boyd Ware
Washington Parish Sheriff and Recorrist
Tax Collector
P. O. Box 104
Natchitoches, Louisiana 71459

We have audited the accompanying financial statements of the Tax Collector Agency Fund of the Washington Parish Sheriff, Natchitoches, Louisiana, as of June 30, 1987, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Washington 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 assessing, 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 this opinion.

As discussed more fully in Note 1, the Natchitoches Parish Sheriff is the exclusive tax collector for the various taxing bodies within Washington 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 Washington Parish Sheriff, Natchitoches, Louisiana, in accordance with generally accepted accounting principles. The accompanying financial statements have been prepared on the basis of such receipts and disbursements 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 such transactions of the Tax Collector Agency Fund of the Washington Parish Sheriff, Natchitoches, Louisiana as of June 30, 1987, 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 September 2, 1987 on our consideration of the Tax Collector Agency Fund of the Washington Parish Sheriff's internal control structure and a report dated September 2, 1987 on its compliance with laws and regulations.

Honorable Lloyd Darr
Wahkiakoba Parish Sheriff and Ex-Officio
Tax Collector
Page 2

The financial information for the year ended June 30, 1996, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated November 1, 1996 on the financial statements of the Tax Collector Agency Fund of the Wahkiakoba Parish Sheriff, Wahkiakoba, Louisiana.

MIWE, JACKSON & MIWE
Wahkiakoba, Louisiana
September 2, 1997

BATONROUGE SERVICE CENTER
 BATONROUGE, LOUISIANA
 TAX COLLECTOR SERVICE FUND
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 FUND NO. 1271 SEP 1998

	<u>1997</u>	<u>1998</u>
ASSETS		
Cash	<u>\$127,308</u>	<u>\$128,021</u>
LIABILITIES		
Due to Taxing Bodies and Others	<u>\$127,308</u>	<u>\$128,021</u>

The accompanying notes are an integral part of this statement.

REVENUE AND FINANCE DEPARTMENT
STATE OF LOUISIANA
SALES AND LICENSES TAXES
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES
FOR THE YEARS ENDED JUNE 30, 1997 AND 1998

	1997	1998
UNSETTLED BALANCE AT JULY 1,	\$ 128,881	\$ 90,578
COLLECTIONS		
ad valorem taxes	10,978,888	9,443,478
Auto Dealers' ad valorem taxes	73,447	57,709
Sportmen's licenses	217,825	185,877
Interest earned on delinquent taxes and bank deposits	87,398	33,896
State revenue sharing	151,853	788,860
Local contributions	478,293	763,343
Fines	188,889	98,443
criminal costs	87,842	98,314
Biennial year costs	8,826	8,470
Miscellaneous	2,889	8,133
Total collections	12,153,328	11,848,979
Total available for distribution	12,282,109	11,939,557
DISTRIBUTIONS		
Louisiana Department of Public Safety	3,468	3,805
Louisiana Department of Wildlife and Fisheries	310,115	88,868
Louisiana Forestry Commission	50,248	38,209
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	58,365	18,232
Subscriptions Parish		
Clerk of courts	58,880	63,395
Fire Protection District No. 1	28,888	28,257
Fire Protection District No. 2	41,888	38,085
Fire Protection District No. 3	12,888	23,218
Fire Protection District No. 4	22,488	22,852
Fire Protection District No. 5	17,825	17,864
Fire Protection District No. 6	178,288	288,418
Fire Protection District No. 7	24,288	47,148
Fire Protection District No. 8	3,432	8,892
Fire Protection District No. 9	47,132	83,203
Fire Protection District No. 10	14,288	18,835
Police Jury	2,888,812	3,888,888
School Board	5,328,208	3,888,888
Sherriff	2,288,518	3,488,412
Tax Assessor	\$ 381,888	\$ 343,888

Continued

The accompanying notes are an integral part of these statements.

**MAINTENANCE TRAILER REPORT
BAYLUMBOURNE, LOUISIANA
TAX COLLECTOR AGENCY FUND
STATE OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1987**

3. Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff in the parish is the collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, hunting, trapping, and trapping licenses, and fines, costs, and late penalties imposed by the district court.

A. Reporting Entity

Louisiana Revised Statute 48:1511 (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 amounts balance the 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, 1987, the sheriff had cash deposit balances totaling \$128,458 in demand deposit accounts. As of June 30, 1987, \$152,800 were secured by Federal depositary insurance and \$69,819 secured by pledged governmental securities.

D. Comparing 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 Maintenance Parish Sheriff, Hunting, Trapping (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. Certain amounts from prior year financial statements have been reclassified to conform with correct classifications.

**MISSISSIPPI POWER SERVICE
 MISSISSIPPI, LOUISIANA
 TAX COLLECTOR SERVICE FUND
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1993**

3. **State Revenue Sharing**

The revenue sharing funds provided by Act 1200 of 1990 were distributed as follows:

	<u>1992</u>	<u>1991</u>
Mississippi State		
Fire Protection District #2	\$ 5,624	\$ 2,000
Fire Protection District #6	20,294	20,000
Fire Protection District #7	8,823	3,000
Police Jury	128,750	128,100
School Board	275,608	257,420
Assessor	49,365	49,000
Sheriff		
Law Enforcement District	122,478	121,197
Commission	104,283	101,840
Mississippi-Cane River Levee District	58,324	58,387
Division Funds	18,450	18,800
Red River Waterway Commission	15,224	12,224
Total	\$212,224	\$182,820

3. **Taxes Paid Under Protest**

Louisiana Revised Statute 47:1574 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 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 on 61 protest for the 1991 tax roll.

4. **Auto Dealer's Ad Valorem Taxes**

Louisiana Revised Statute 47:1861.2 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 that 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 period ended June 30:

	<u>1992</u>	<u>1991</u>
Balance at July 31	\$ 21,888	\$ 28,278
MISSISSIPPI	73,447	87,723
Transfers to tax collector account	155,386	120,280
Balance at June 30	\$234,721	\$236,281

Hines, Jackson & Hines

Chartered Accountants - Certified Public Accountants

P. O. BOX 2108

MONROE, LOUISIANA 70401

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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
1987

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

Honorable Boyd Barr
Wachitoches Parish Sheriff and Ex-officio
Tax Collector
P. O. Box 244
Wachitoches, Louisiana 70458

We have audited the financial statements of the Tax Collection Agency Fund of the Wachitoches Parish Sheriff, Wachitoches, Louisiana, as of June 30, 1987, and for the year then ended and have issued our report thereon dated September 2, 1987.

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.

The management of the Wachitoches Parish Sheriff, Wachitoches, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, actions 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. Success of internal control is 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 is deteriorate.

In planning and performing our audit of the financial statements of the Tax Collection Agency Fund of the Wachitoches Parish Sheriff, Wachitoches, Louisiana, for the year ended June 30, 1987, 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 defects 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 internal control

Honorable Boyd Barr
Natchitoches Parish Sheriff and ex-officio
Tax Collector
Page 2

circumstances always does not reduce to a relatively low level the risk that errors or irregularities in accounts 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. We noted no matters involving the internal control structure and its operations 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 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.

WINGS, JACKSON & WINGS
Natchitoches, Louisiana
September 2, 1997

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 109

WACHITA, MISSISSIPPI

MEMPHIS, MISSISSIPPI
601 EAST 5TH ST.

MEMPHIS, MISSISSIPPI 38102
PHONE

MEMPHIS, MISSISSIPPI
MEMPHIS, MISSISSIPPI
MEMPHIS, MISSISSIPPI
MEMPHIS, MISSISSIPPI

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

Honorable Boyd Carr
Wachitawhatchee Parish Sheriff and ex-officio
Tax Collector
P. O. BOX 100
WACHITAWHACHEE, LOUISIANA 71488

We have audited the financial statements of the Tax Collector Agency Fund of the Wachitawhatchee Parish Sheriff, Wachitawhatchee, Louisiana, as of and for the year ended Jan 30, 1997, and have issued our report thereon dated September 2, 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, 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 Wachitawhatchee 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 & HINES
WACHITAWHACHEE, LOUISIANA
September 2, 1997

MISSISSIPPI GRAIN SHIPMENT
 RECEIPTS, LOUISIANA
 THE COLLECTOR SOURCE FUND
 ANNUAL SCHEDULE OF FUND ASSET FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1992

Ref. No.	Fiscal Year Finding Initially Covered	Description of Finding	Corrective Action Taken Date, No. Initially	Planned Corrective Action/ Partial Corrective Action Taken
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NONE

Other supplementary information,
 presented for purposes of additional analysis.

MISSISSIPPI STATE DEPARTMENT OF REVENUE
 BIRMINGHAM, MISSISSIPPI
 TAX COLLECTOR, MURPHY FREE
 CONTRACT ACTION PLAN FOR CURRENT YEAR MURPHY FREEING
 FOR THE YEAR BEING JUNE 30, 1971

Ref. No.	Description of Condition	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
none				

Other supplementary information,
 presented for purposes of additional analysis.