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**EAST CARROLL PARISH TAX COLLECTOR
LAKE PROVIDENCE, LOUISIANA**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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: **6/1 2 0 88**

STATE OF LOUISIANA
LEGISLATIVE AUDITOR
Baton Rouge, Louisiana
5100117 6/1/88

EAST CARROLL PARISH TAX COLLECTOR
LAKE PROVIDENCE, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 1997

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS - TAX COLLECTOR AGENCY FUND:	
Statement of Assets and Liabilities Arising from Cash Transactions	2
Statement of Collections, Distributions, and Unsettled Balances	3
NOTES TO FINANCIAL STATEMENTS	4-5
Independent Auditor's Report on Internal Control Structure Based on An Audit of the Financial Statements Performed in Accordance with Government Auditing Standards	6-8
Independent Auditor's Report on Compliance with Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	9-11



Hulsey, Harwood & Co.

A Professional Accounting Corporation

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

East Carroll Parish Tax Collector
Lake Providence, Louisiana

We have audited the financial statements of the East Carroll Parish Tax Collector-Agency Fund of the East Carroll Parish Sheriff as of and for the year ended April 30, 1997, as listed on the contents page. These financial statements are the responsibility of the East Carroll Parish Tax Collector. 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. 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 general purpose 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 East Carroll Parish Sheriff is the ex-officio tax collector for the various taxing bodies within East Carroll Parish, and the accompanying statements present information only on the activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the East Carroll Parish Sheriff. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the East Carroll Parish Tax Collector-Agency Fund of the East Carroll Parish Sheriff as of April 30, 1997, and the collections, distributions, and unshared balances of the East Carroll Parish Tax Collector-Agency Fund for the year then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 7, 1997 on our consideration of East Carroll Parish Tax Collector's internal control structure as it relates to the tax collector agency fund and a report dated August 7, 1997 on its compliance with laws and regulations.

HULSEY, HARWOOD & CO., CPAs
A Professional Accounting Corporation

Hulsey, Harwood & Co.

August 7, 1997

EAST CARROLL PARISH TAX COLLECTOR
LAKE PROVIDENCE, LOUISIANA
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
APRIL 30, 1997

ASSETS

Assets

Cash	\$ 19,048
Due from State of Louisiana	<u>64,426</u>
TOTAL ASSETS	<u>\$ 83,474</u>

LIABILITIES AND FUND BALANCE

Liabilities

Due to other taxing bodies	\$ 83,468
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Fund balance

TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 83,468</u>
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The accompanying notes to financial statements are an integral part of this statement.

EAST CARROLL PARISH TAX COLLECTOR
 LAKE PROVIDENCE, LOUISIANA
 STATEMENT OF COLLECTIONS, DISTRIBUTIONS
 AND UNSETTLED BALANCES
 FOR THE YEAR ENDED APRIL 30, 1997

Unsettled balances at April 30, 1996	\$ 84,103
Collections	
Ad valorem taxes	3,093,018
Prior year taxes	-
State revenue sharing	193,280
Angling, hunting and trapping licenses	45,800
Parish licenses	1,740
Interest on income	11,374
Costs, notices, etc.	<u>428</u>
Total collections	<u>3,345,571</u>
Amount available for distribution	2,428,704
Distributions	
Department of Treasury:	
State Agriculture and Forestry	2,312
Wildlife and Fisheries Commission	39,573
Louisiana Tax Commission	940
Fifth Louisiana Levee District	98,716
East Carroll Parish:	
Assessor	141,359
Hospital Service District	178,907
Police Jury	987,258
School Board	268,893
Sheriff	481,580
Port Commission	81,686
Pension Funds	64,287
Refunds	<u>278</u>
Total distributions	<u>2,248,278</u>
Unsettled balances at April 30, 1997	\$ <u>83,456</u>

The accompanying notes to financial statements are an integral part of this statement.

EAST CARROLL PARISH TAX COLLECTOR
LAKE PROVIDENCE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 1997

INTRODUCTION

As provided by Article V, Section 17 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such laws, and unsettled 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.

Reporting Entity

Louisiana Revised Statute 38:504(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect 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.

Cash and Cash Equivalents

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. Furthermore, these funds may be invested in demand deposits, in certificates of deposit or other investments with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

NOTE 2 - CASH

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

At year end, the carrying amount of the parish tax collector's deposits was \$79,040, and the bank balance was \$77,858. The bank balance was covered by federal depository insurance at April 30, 1997.

EAST CARROLL PARISH TAX COLLECTOR
LAKE PROVIDENCE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED APRIL 30, 1997

NOTE 3 - STATE REVENUE SHARING

There were no excess revenue sharing funds. The revenue sharing funds provided by Act 38 of 1996 were distributed as follows:

Louisiana Department of Treasury: Fifth Louisiana Lease District	\$ 8,580
East Carroll Parish Sheriff:	
Police Jury	75,414
Hospital	16,233
School Board	32,978
Assessor	12,496
Sheriff - Commission	42,086
Lake Providence Port commission	7,432
Provision Funds	<u>6,681</u>
Total	\$ 193,280

NOTE 4 - TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that if payee, 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 will be segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds segregated will be held pending outcome of the suit. If the taxpayer prevails, the tax collector will 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.

The following is a summary of the transactions relating to protested taxes:

Balance, May 1, 1996	\$ 18,347
Additions:	
Interest earnings	<u>613</u>
Balance, April 30, 1997	\$ 19,000

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**



Hulsey, Harwood & Co.

A Professional Accounting Corporation

Certified Public Accountants

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

East Carroll Parish Tax Collector
Lake Providence, Louisiana

We have audited the financial statements of the East Carroll Parish Tax Collector-Agency Fund of the East Carroll Parish Sheriff as of and for the year ended April 30, 1997, and have issued our report thereon dated August 7, 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. Those 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 East Carroll Parish Tax Collector - Agency Fund, 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 using the cash basis of accounting. 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 change 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 East Carroll Parish Tax Collector-Agency Fund of the East Carroll Parish Sheriff, for the year ended April 30, 1997, we obtained and 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 what has 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. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements of the East Carroll Parish Tax Collector for the year ended April 30, 1997.

Finding No. 1

LRS 47:1576 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 will be segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds segregated will be held pending outcome of the suit. If the taxpayer prevails, the tax collector will refund the amount due with interest from the date the funds were received by the tax collector.

During our procedures, we noted that there were taxes held in protest in the amount of \$14,489.87, in which a judgment had been rendered in the favor of the tax collector. These funds had not been transferred to the tax collector account and disbursed in accordance with LRS 47:1576.

Recommendation:

We recommend that these taxes be transferred to the tax collector account and be disbursed to applicable recipients.

Reasons:

The taxes held in the protest account were unintentionally held and not disbursed due to the fact that the new secretary was unaware of the procedures involved when protested taxes are settled. We will now make sure that all protested taxes are disbursed timely when notification is received regarding the outcome of the suit.

Finding No. 2:

LRS 47:2068 states that the tax collector is required to disburse funds to applicable recipients within the first ten days of the month following collection. During our procedures, we noted that the tax collector was not properly disbursing funds to applicable recipients by the tenth day of the following month. Funds were being distributed as much as one month late.

Recommendation:

We recommend that the tax collector disburse funds to applicable parties within the first ten days of the month following the collection of funds.

Response:

The Tax Collector's office has experienced repeated computer problems during the year. This fact contributed to the delay in the disbursing of these funds. We have now recognized this fact and are working with our computer support consultants to eliminate these problems. We will disburse these funds timely in the future.

Also, in response to the above findings, we would like to add that we have engaged the services of a local Certified Public Accountant to give us assistance on an as needed basis.

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

HILSEY, HARWOOD & CO., CPAs
A Professional Accounting Corporation

Hilsey, Harwood & Co.
August 7, 1991



Hulsy, Harwood & Co.

A Professional Accounting Corporation

Certified Public Accountants

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

East Carroll Parish Tax Collector
Lake Providence, Louisiana

We have audited the financial statements of the East Carroll Parish Tax Collector-Agency Fund of the East Carroll Parish Sheriff as of and for the year ended April 30, 1997, and have issued our report thereon dated August 7, 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 East Carroll Parish Tax Collector-Agency Fund of the East Carroll 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 performed tests of the East Carroll Parish Tax Collector-Agency Fund of the East Carroll Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of our tests of compliance disclosed the following instances of noncompliance, the effects of which have been considered in the April 30, 1997, financial statements of the East Carroll Parish Tax Collector - Agency Fund of the East Carroll Parish Sheriff.

Finding No. 1

LRS-47:1576 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 will be segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds

segregated will be held pending outcome of the suit. If the taxpayer prevails, the tax collector will refund the amount due with interest from the date the funds were received by the tax collector.

During our procedures, we noted that these were taxes held in protest in the amount of \$14,409.82, in which a judgment had been rendered in the favor of the tax collector. These funds had not been transferred to the tax collector account and disbursed in accordance with LRS 47-1136.

Recommendation:

We recommend that these taxes be transferred to the tax collector account and be disbursed to applicable recipients.

Response:

The taxes held in the protest account were unintentionally held and not disbursed due to the fact that the new secretary was unaware of the procedures involved when protested taxes are settled. We will now make sure that all protested taxes are disbursed timely when notification is received regarding the outcome of the suit.

Finding No. 2:

LRS 47-2060 states that the tax collector is required to disburse funds to applicable recipients within the first ten days of the month following collection. During our procedures, we noted that the tax collector was not properly disbursing funds to applicable recipients by the tenth day of the following month. Funds were being distributed as much as one month late.

Recommendation:

We recommend that the tax collector disburse funds to applicable parties within the first ten days of the month following the collection of funds.

Response:

The Tax Collector's office has experienced repeated computer problems during the year. This fact contributed to the delay in the disbursing of these funds. We have now recognized this fact and are working with our computer support consultants to eliminate these problems. We will disburse these funds timely in the future.

Also, in response to the above findings, we would like to add that we have engaged the services of a local Certified Public Accountant to give us assistance on an as needed basis.

We considered these instances of noncompliance in forming our opinion on whether the financial statements of the East Carroll Parish Tax Collector - Agency Fund of the East Carroll Parish Sheriff are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated August 7, 1987, on those financial statements.

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

HULSEY, HARWOOD & CO., CPAs
A Professional Accounting Corporation

Wendell Harwood + Co.
August 7, 1987

JAMES G. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
PARISH OF EAST CARROLL

Special Report - Regulatory Requirements
And Independent Auditor's Report
For The Tax Period Ended June 4, 1997

57-007-17-01-0-28

2000-01-01

JAMES O. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
PARISH OF EAST CARROLL
SPECIAL REPORT - REGULATORY REQUIREMENTS
FOR THE TAX PERIOD ENDED JUNE 4, 1997

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
STATEMENT OF CASH COLLECTIONS AND SETTLEMENTS REPORT	2-10



Hulsey, Harwood & Co.

A Professional Accounting Corporation

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON SPECIAL REGULATORY REPORT

East Carroll Parish Tax Collector
Lake Providence, Louisiana

We have audited the accompanying Statement of Cash Collections and Settlements of the East Carroll Parish Tax Collector, Lake Providence, Louisiana for the tax period ended June 4, 1997, and have issued our report thereon dated August 7, 1997. This statement is the responsibility of the Sheriff of East Carroll Parish, Lake Providence, Louisiana. Our responsibility is to express an opinion on the Statement of Cash Collections and Settlements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial audits contained in 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 Statement of Cash Collections and Settlements is free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Statement of Cash Collections and Settlements. We believe that our audit provides a reasonable basis for our opinion.

The accompanying statement was prepared to present the cash collections and settlements of the East Carroll Parish Tax Collector as provided by Article V, Section 27 of the Louisiana Constitution of 1974, and is not intended to be a complete presentation of the Tax Collector's operations.

In our opinion, the accompanying Statement of Cash Collections and Settlements presents fairly, in all material respects, the cash collections and settlements of East Carroll Parish Tax Collector for the tax period ended June 4, 1997, in conformity with the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 7, 1997, on our consideration of East Carroll Parish Tax Collector's internal control structure and a report dated August 7, 1997, on its compliance with laws and regulations.

This report is intended solely for the use of the Sheriff, Parish of East Carroll, and the Legislative Auditor of the State of Louisiana, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HULSEY, HARWOOD & CO., CPAs
A Professional Accounting Corporation

Hulsey, Harwood & Co.
August 7, 1997

SPECIAL REPORT - REGULATORY REQUIREMENT

JAMES O. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
PARISH OF EAST CARROLL
STATEMENT OF CASH COLLECTIONS AND SETTLEMENTS REPORT
FOR THE TAX PERIOD ENDING JUNE 4, 1997

	County Tax #89C	Levy Ad Valorem J-80	Parish Ad Valorem 409	Bond Measurements 534
Amount charged	\$ 2,293.84	\$ 83,086.10	\$ 99,355.79	\$129,721.29
Supplemental	-	-	-	-
Total charged	2,293.84	83,086.10	99,355.79	129,721.29
Less: Settlements	2,293.52	82,688.65	98,783.42	128,369.54
Remainder - not settled	(.48)	397.45	572.37	351.71
Collected	-	-	-	-
Remainder - not settled	(.48)	397.45	572.37	351.71
Uncollected per record	-	388.30	409.56	547.29
RECORDS -				
OVER (SHORT)	\$.48)	\$.15	\$ 172.81	\$.39

AFFIDAVIT (REQUIRED BY R.S. 24:513(B))
 STATE OF LOUISIANA
 PARISH OF EAST CARROLL

I, James O. Thornton, Jr., acting ex-officio Tax Collector for the Parish of East Carroll do solemnly swear that the above is a true and correct statement of all taxes, incomes, etc., collected by my office during the period from April 30, 1996 to June 4, 1997, and that cash in the bank and on hand available for settlement of the aforesaid collections amounted to \$87,406.47.

Sworn to and subscribed before me, this

9 day of October, 1997.

James O. Thornton, Jr.
 Tax Collector

Janice R. Neighman
 Notary

EXHIBIT A

Drinking Maintenance 5.34	Library 6.55	Comp/Trans Maintenance 2.05	Health Unit Maintenance 3.30	Garbage Disposal 8.79	Fire Bond and Fire Maintenance 6.79
\$129,721.25	\$ 181,544.26	\$ 49,759.36	\$ 77,715.58	\$ 166,846.22	\$ 128,883.58
129,721.25	181,544.26	49,759.36	77,715.58	166,846.22	128,883.58
129,169.58	180,995.36	49,587.51	77,468.56	166,837.58	128,877.58
551.71	548.90	211.85	346.62	8.23	6.39
551.71	548.90	211.85	346.62	8.23	6.39
547.59	542.37	218.29	328.26	-	-
\$ 1.82	\$ 133.67	\$ 1.56	\$ 2.36	\$ 8.23	\$ 6.39

BOND OF TAX COLLECTOR

The bond No. 52-0076-10056-92-6 of the Tax Collector for the sum of \$20,000, (R.S. 33-144-45), signed by Dale S. Reinherz, is recorded in Bond Book No. 2, page 518. Surety: United States Fidelity and Guaranty Company.

JAMES O. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
 PARISH OF EAST CARROLL
 STATEMENT OF CASH COLLECTIONS AND SETTLEMENTS REPORT (Continued)
 FOR THE TAX PERIOD ENDING JUNE 4, 1997

	Hospital Maintenance 6.85	General School Tax 5.08	Special School Tax 3.63	Pen. Commission 3.17
Amount charged	\$168,851.93	\$125,895.34	\$151,987.57	\$ 77,086.81
Supplemental	-	-	-	-
Total charged	168,851.93	125,895.34	151,987.57	77,086.81
Less: Settlements	168,313.85	122,899.34	151,346.50	76,679.24
Remainder - not settled	718.12	524.90	641.07	127.57
Collected	-	-	-	-
Remainder - not settled	718.12	524.90	641.07	127.57
Uncollected per record	718.84	521.12	637.02	125.18
 RECORDS - OVER (SHORT)	 \$ 5.18	 \$ 3.78	 \$ 4.05	 \$ 3.39

EXHIBIT A (Continued)

Law Enforcement 18.75	Assessment District 5.41	1.75 Assessment Fee	Total Current Assessment Total	Total Prior Year Assessment Total
\$ 441,878.19	\$128,478.33	\$ 947.36	\$ 2,112,362.88	\$ -
-	-	-	-	-
441,878.19	128,478.33	947.36	2,112,362.88	-
(338,998.78)	(128,927.60)	(947.33)	(2,109,691.49)	-
1,879.41	550.73	.03	7,360.81	-
-	-	-	-	-
1,879.41	550.73	.03	7,360.81	-
1,863.99	548.78	-	7,851.14	-
\$ 13.42	\$ 3.94	\$ 0.03	\$ 307.67	\$ -

JAMES O. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
 PARISH OF EAST CARROLL
 STATEMENT OF CASH COLLECTIONS AND SETTLEMENTS REPORT (Continued)
 FOR THE TAX PERIOD ENDING JUNE 4, 1967

	Angling Licenses		Hunting and Dog Care	
	1966-1967 Current	1965-1966 Prior	1966-1967 Current	1965-1966 Prior
Amount charged	\$ 34,818.00	\$ 26,034.00	\$ 161,349.00	\$ 116,076.00
Supplemental	52.00	34.00	90.00	15.50
Total charged	34,870.00	26,068.00	161,439.00	116,091.50
Less: Settlements	3,450.00	3,583.00	28,536.00	3,372.50
Remainder - not settled	30,618.00	26,034.00	131,813.00	112,716.00
Collected	-	-	-	-
Remainder - not settled	30,618.00	26,034.00	131,813.00	112,716.00
Uncollected per record	30,618.00	26,084.00	131,813.00	112,716.00
RECORD - OVER (SHORT)	\$ _____	\$ (____ 10.00)	\$ _____	\$ _____

EXHIBIT A (Continued)

Even Licenses 1995-1997 Current	Odd Licenses 1995-1997 and Prior	Total Licenses	Resident Universal Licenses 1995-1997	Resident Universal Licenses 1995-1996
\$ 13,790.00	\$ 3,770.00	\$ 17,560.00	\$ 7,875.00	\$ 7,299.50
-	3.00	-	-	-
13,790.00	3,773.00	17,563.00	7,875.00	7,299.50
3,345.00	450.00	3,795.00	210.00	264.50
8,605.00	3,323.00	11,928.00	7,665.00	7,035.00
-	-	-	-	-
8,605.00	3,323.00	11,928.00	7,665.00	7,035.00
8,605.00	3,325.00	11,930.00	7,665.00	7,035.00
\$ -	\$ -	\$ -	\$ -	\$ -

JAMES O. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
 PARISH OF EAST CARROLL
 STATEMENT OF CASH COLLECTIONS AND SETTLEMENTS REPORT (Continued)
 FOR THE TAX PERIOD ENDING JUNE 4, 1969

	<u>Beer and Liquor Licenses</u>	<u>State Revenue Sharing 1966-1967</u>	<u>State Revenue Sharing 1968-1969</u>
Amount charged	\$ 1,740.00	\$ 193,280.00	\$ 65,170.00
Supplemental	-	-	-
Total charged	<u>1,740.00</u>	<u>193,280.00</u>	<u>65,170.00</u>
Less: Settlements	<u>1,740.00</u>	<u>193,280.00</u>	<u>65,170.00</u>
Balance - not settled	-	-	-
Collected	-	-	-
Balance - not settled	-	-	-
Uncollected per record	-	-	-
 RECORDS - OVER (SHORT)	 \$ -	 \$ -	 \$ -

EXHIBIT A (Continued)

Trapping Licenses 1996-1997	Trapping Licenses 1995-1996	Master Leader Licenses Current and Prior Year	Estimate	Grand Total
\$ 2,780.00	\$ 2,256.00	\$ 2,600.00	\$ 288.19	\$ 2,769,115.28
6.00	-	-	-	212.56
2,786.00	2,256.00	2,600.00	288.19	2,769,627.78
380.00	-	240.00	288.19	2,404,733.97
2,406.00	2,256.00	2,360.00	-	344,593.81
-	-	-	-	-
2,406.00	2,256.00	2,360.00	-	344,593.81
2,406.00	2,256.00	2,360.00	-	344,498.14
\$ -	\$ -	\$ -	\$ -	\$ 93.67

EXHIBIT A

JAMES D. THORNTON, JR., ACTING EX-OFFICIO TAX COLLECTOR
 PARISH OF EAST CARROLL
 STATEMENT OF CASH COLLECTIONS AND SETTLEMENTS REPORT (Continued)
 FOR THE TAX PERIOD ENDING JUNE 4, 1997

CASH RECONCILIATION AS OF CLOSE OF BUSINESS APRIL 30, 1997

Balance in bank, April 30, 1997, per Certificate	\$ 30,372.57
Less: Outstanding checks	<u>11,150.45</u>
Balance per books at April 30, 1997	19,222.12
Add: Cash on hand	<u> .</u>
Total cash on hand and in bank	19,222.12
Total collected and not settled	<u>19,222.12</u>
Difference Cash - Over (Short) - Due from State of Louisiana	\$ <u> .</u>