

RECEIVED  
SEP 20 1987

**OFFICIAL  
FILE COPY**  
**DO NOT REMOVE**  
Other documents  
Obtain from this  
copy and PLACE  
BACK IN FILE

98401413  
3142  
15

**CATAHOULA PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)**  
Harrisonburg, Louisiana

Financial Statements and  
Independent Auditor's Reports  
For the Period From June 1, 1987  
to June 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or assigned, and to other appropriate public officials. This 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 10-21-98

**CATAHOULA PARISH TAX COLLECTOR**  
 Harrisonburg, Louisiana



\* As provided by Article V, Section 23 of the Louisiana Constitution of 1901, the sheriff is the exclusive tax collector of the parish and is responsible for the collection and distribution of all various property taxes, state and federal revenues during fairs, and sealing, hunting, and trapping licenses.

CATAHOULA PARISH TAX COLLECTOR  
Harrisonburg, Louisiana

Financial Statements and Auditor's Report  
For the Period From June 1, 1997  
to June 30, 1998

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report on Financial Statement		1
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Accounting Standards		2-3
Statement of Assets and Liabilities Arising from Cash Transactions		4
Statement of Collections, Distributions, and Unsettled Balances, For the Period From June 1, 1997 to June 30, 1998	A	5
Notes to Financial Statement		6-8
Management Letter Comments		9
Graphs		10

**JOHN R. VERCHER PC**  
Certified Public Accountant  
P.O.Box 1000  
Juno, Louisiana 71342  
Tel (510) 882-0040  
Fax (510) 882-4874

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

Honorable Parish Clerk  
Catahoula Parish Sheriff and  
Treasurer Tax Collector  
Burrwooding, Louisiana

I have audited the statements of the Tax Collector Agency Fund of the Catahoula Parish Sheriff for the period from June 1, 1997 to June 30, 1998, as listed in the table of contents. The financial statements are the responsibility of the management of the Sheriff's management. My responsibility is to express an opinion on this financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and the Government Auditing Standards, 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 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. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, the Catahoula Parish Sheriff is the exclusive parish tax collector for the various taxing bodies within Catahoula Parish, and the accompanying financial statements present information only of the activities of the exclusive parish tax collector. Further, the accompanying financial statements have been 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 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 Catahoula Parish Sheriff at June 30, 1998, and the collection and distributions for the period year then ended, on the basis of accounting as described in note 1.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The graphs listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statement of the Tax Collector Fund of the Catahoula Parish Sheriff. Such information has been subjected to the auditing procedures applied in the financial statement and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



John R. Vercher

August 7, 1998  
Juno, Louisiana

**JOHN R. VERCHER PC**  
Certified Public Accountant  
P.O. Box 1428  
Juno, Louisiana 71042  
Tel: (510) 882-8288  
Fax: (510) 882-8874

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING, BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Homer Beck  
Catahoula Parish Sheriff and  
Parish Tax Collector  
Burrwood, Louisiana

I have audited the financial statements of the Catahoula Parish Tax Collector Fund Agency Fund as of and for the period from June 1, 1997 to June 30, 1998 and have issued my report thereon dated August 7, 1998. 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 Catahoula Parish Tax Collector Fund's financial statements are 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 financial statements 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 Catahoula Parish Tax Collector Fund's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements 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 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. 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 Catahoula Parish Sheriff's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.



John B. Vercher

Jena, Louisiana  
August 7, 1998

CATAHOULA PARISH TAX COLLECTOR  
Barricouburg, Louisiana

Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1938

ASSETS

Cash \$ 204,138  
-----

LIABILITIES

Due to Trucking Bodies and Others \$ 204,138  
-----

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH TAX COLLECTOR**  
Harrisonburg, Louisiana

**Statement of Collections, Distributions,  
and Unsettled Balances**  
For the Period from June 1, 1997  
to June 30, 1998

UNSETTLED BALANCE AT JUNE 1, 1997	\$ 330,155
<hr/>	
<b>COLLECTIONS</b>	
<hr/>	
Ad Valorem Taxes	\$ 2,384,394
Angling, Hunting and Trapping Licenses	43,891
Interest on:	
Bonds	4,874
Notes	5,784
Refundment Taxes	2,789
State Revenue Sharing Grant #1	148,888
Tax Refunds, Refundations, Etc.	48,923
Occupational Licenses	43,289
Other	4,858
	-----
<b>Total Collections</b>	<b>\$ 2,728,287</b>
<hr/>	
<b>TOTAL</b>	<b>\$ 3,058,442</b>
<hr/>	
<b>DISTRIBUTIONS</b>	
<hr/>	
Louisiana Department of Treasury	\$ 26,776
Louisiana Forestry Commission	8,975
Tensas Parish Local District	71,248
Louisiana Tax Commission	618
Catahoula Parish:	
Police Jury	471,825
School Board	2,002,889
Sheriff	182,838
Assessor	322,843
Hospital District No. 3	4,750
Enterprise Recreation District	25,859
Laric Recreation District	23,344
Maitland Recreation District	5,728
Fire DISTRICT No. 1	8,437
Fire DISTRICT No. 2	24,748
Pension Funds	18,374
Tax Refundations, Etc.	9,877
	-----
<b>Total Distributions</b>	<b>\$ 3,000,367</b>
<hr/>	
UNSETTLED BALANCE AT JUNE 30, 1998	\$ 58,075
DUE TO BACKING SOCIETIES AND OTHERS	-----
	\$ 58,075

The accompanying notes are an integral part of this statement.



**CATAHOULA PARISH TAX COLLECTOR**  
Harrisonburg, Louisiana

**Notes to the Financial Statement**

**INTRODUCTION**

As provided by Article V, Section 21 of the Louisiana Constitution of 1954, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and is also the parish tax collector of the parish. As executive parish tax collector of the parish, the sheriff is responsible for the collecting and distributing of various property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and Taxes, costs, and bond forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Louisiana Revised Statutes (LSA-RS) 24017 B3 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 the responsibility as executive parish 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 Agency Fund are established to reflect the collections imposed by law, and the distributions pursuant to such law, and ancillary business that the various tax recipient 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.

**C. Cash**

State law authorizes the sheriff to deposit tax collections in interest bearing accounts, with a bank designated in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

**2. REVENUE AND EXCESS REVENUE SHARING**

The revenue and excess revenue sharing funds were distributed as follows:

**CATAHOULA PARISH TAX COLLECTOR**  
Harrisonburg, Louisiana

**Notes to the Financial Statement**

**2. REVENUE AND EXCESS RECEIPTS GRABING (Cont.)**

		DOLLARS
Tensas Parish Levee District	\$	1,759
Louisiana Forestry		341
Catahoula Parish:		
Police Jury	35,273	
SCHOOL BOARD	79,598	
Sheriff	83,213	
Assessor	24,732	
Enterprise Recreation District	3,358	
Multiple Recreation DISTRICT	484	
Levee Recreation DISTRICT	748	
Pine District No. 1	873	
Pine District No. 2	888	
Hospital District No. 2	552	
Insurance Funds	...	2,712
<b>TOTAL</b>	<b>\$</b>	<b>244,895</b>

**3. CASH AND INVESTMENTS**

All cash is held in FIMC account limitations in checking or interest bearing accounts. The following accounts are currently secured as follows:

Bank Accounts:	Bank Balance
Checking Account	\$ 29,579
Money Market Fund	... 299,843
<b>Total</b>	<b>\$ 329,422</b>
<b>Security Pledges:</b>	
FDIC	\$ 281,193
FIMC	300,233
Levee Storage Co., Shila Levee Dist.	... 401,478
<b>TOTAL</b>	<b>\$ 1,012,904</b>

**CATAHOULA PARISH TAX COLLECTOR**  
Bartonsburg, Louisiana

**Notes to the Financial Statement**

**4. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 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 is 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 are held pending outcome of the suit. If the taxpayer prevails, the 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 taxes paid under protest:

PROTESTED TAXES PAID	\$ 182,310
INTEREST EARNED	8,481
TOTAL HELD IN TREASURY	\$ 190,791

**CATAHOULA PARISH TAX COLLECTOR**  
Barracouburg, Louisiana  
**Management Letter Comments**  
June 28, 1998

During the course of the audit, the Sheriff's auditor observed conditions and circumstances that may be improved. Below are situations noted for improvement of work, the auditor's recommendation for improvement and the Sheriff's response. I have also included prior year management letter comments (if any) and the Sheriff's action taken.

**A) Prior Year Management Letter Comments**

**D Unreconciled Cash Balances, Reportable Nonmaterial Internal Control Finding**

**Situation:** At June 28, 1998 the tax collector found had unreconciled cash balances of \$89,500 with its bank.

**Recommendation:** State law requires banks that hold government funds to pledge securities for deposits exceeding FDIC coverage for each government unit. The Sheriff should periodically contact his bank to determine that this function is being performed.

**Sheriff's Action:** The Sheriff contacts his bank periodically to determine that all cash balances are secured.

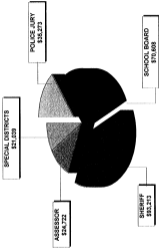
**B) Current Year Management Letter Comments**

**D There are no current year management letter comments.**

## GRAPHS

# REVENUE SHARING DISBURSEMENTS

JUNE 30, 1998



**AD VALOREM TAX, ETC. DISBURSEMENTS  
(NOT INCLUDING REVENUE SHARING)**

