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**SABINE PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
MANY, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1958**

Under provisions of state law, this report is a public document. A copy of this report has been placed on file in the public office, as required, and is available for inspection and use by any person or corporation or other public officials. This report is available for public inspection at the Sabine Parish office at the Louisiana State Capitol, Baton Rouge, Louisiana, at the office of the parish clerk of court.

Revised Edition - 518-2-1958-

BARRETT PARTHISHERY
TAX COLLECTOR ASSOCIATION
MANU LOUISIANA
TABLE OF CONTENTS
JUNE 30, 2025

	EXHIBIT	SCHEDULE	PAGE
General Purpose Financial Statements	-	-	1
Independent Auditors' Report	-	-	2
Statement of Assets and Liabilities Arising from Cash Transactions	A	-	3
Statement of Collections, Distributions and Unsettled Balances	B	-	4
Notes to the Financial Statements	-	-	5
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	-	-	7
Summary Schedule of Prior Audit Findings	-	1	8
Corrective Action Plan for Current Year Audit Findings	-	2	9

GENERAL PURPOSE FINANCIAL STATEMENTS

**SARNOFF BROTHERS
TAX COLLECTION AGENCY FUND
MARY, LOUISIANA
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
JUNE 30, 1998 AND 1997**

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ <u>11,000</u>	\$ <u>110,000</u>
LIABILITIES		
Due to Taxing Bodies and Others	\$ <u>11,000</u>	\$ <u>110,000</u>

The accompanying notes are an integral part of this statement.

SERGEY DASHINSKIY
TAX COLLECTOR AGENT FUND
STATE OF LOUISIANA
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES
FOR THE YEARS 1998 AND 1999

	<u>1998</u>	<u>1999</u>
Unsettled Balances at July 1,	\$ 103,002	\$ 103,002
COLLECTIONS		
Ad valorem tax	5,711,500	5,848,115
Spontaneous Income	109,898	151,198
Interest earned on delinquent taxes and bank deposits	47,521	14,058
Main revenue sharing	509,254	507,810
Parish Licenses	3,841	8,505
Insurance premiums	45,898	48,817
Other	<u>1,280</u>	<u>3,770</u>
Total Collections	<u>6,312,318</u>	<u>6,586,783</u>
Total available for distribution	6,415,320	6,689,785
DISTRIBUTIONS		
Louisiana Department of Wildlife and Fisheries	149,672	170,191
Louisiana Department of Agriculture and Forestry	39,682	39,589
Jeffery Parish		
Fire Protection District No. 1	170,218	170,218
Fire Protection District No. 2	127,803	125,949
Fire Protection District No. 3	214,189	218,115
Library	340,788	0
Police Jury	1,224,841	1,102,149
School Board	2,726,873	2,817,611
Sheriff	900,183	876,362
Tax Assessor	445,747	408,552
South Toledo Road Waterworks District	48,843	38,728
Various Parishes	153,249	165,894
Other	<u>3,860</u>	<u>3,187</u>
Total Distributions	<u>6,572,308</u>	<u>6,576,289</u>
Unsettled Balances at June 30,	<u>\$ 84,012</u>	<u>\$ 113,496</u>

The accompanying notes are an integral part of this statement.

PARISH PARISHSHERIFF
TAX COLLECTION AGENCY FUND
PARISH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 21 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 all various property taxes, state revenue sharing funds, logging, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

A. Reporting Entity

Louisiana Revised Statute 24:513 (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 distribution 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 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. As reflected on Exhibit A, the Tax Collector Agency Fund of the Parish Sheriff had cash totaling \$53,689 at June 30, 1998.

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, 1998, the sheriff had bank deposit balances totaling \$ 21,318. As of June 30, 1998, \$ 21,318 were insured by Federal Depository Insurance.

D. Comparative Data

Comparative 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 Parish Sheriff. However, comparative (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 overly complex and difficult to read. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

**SAINT PETERS PARISH
TAX COLLECTOR AGENCY (LMA)
BAYOU, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JULY 31, 1998**

NOTE 3 REVENUE SHARING

The revenue sharing funds provided by Act 1432 of 1997 were distributed as follows:

	1998	1997
Saints Parish		
Assessor	\$ 46,400	\$ 45,870
Fire Protection District #1	14,938	14,323
Fire Protection District #2	16,091	16,000
Fire Protection District #3	28,071	28,989
Library	37,110	0
Police Jury	125,588	160,883
School Board	186,615	154,000
Sherrif	62,984	66,672
Pension Fund	8,743	18,310
Other	792	118
Total	<u>\$ 609,234</u>	<u>\$ 584,063</u>

NOTE 5 TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1578 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 net revenues taxes paid under protest for the 1997 tax year.

Hines, Jackson & Hines
CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER AICPA AND CPA
MEMBER IIA AND CMAA
F.A.C.C.P. 2011/12

MEMBER AICPA AND CPA
MEMBER IIA AND CMAA

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

Responsible Jeffrey Lynn Phillips
Sabine Parish Sheriff and Ex-Officio Tax Collector
P. O. Box 1440
Marr, Louisiana 71449

We have audited the general purpose financial statements of the Tax Collector Agency Fund of the Sabine Parish Sheriff, Marr, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 18, 1998. We conducted our 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that we required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tax Collector Agency Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not normally 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Hines, Jackson & Hines
Monroe, Louisiana
August 14, 1998

**BARRE PARISH SEWER
TAX COLLECTION AGENCY FUND
MARY, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998**

Ref. No.	Fiscal Year	Description of Finding	Corrective	Planned Corrective
	Finding Initially Occurred		Action Taken (Yes, No, Partial)	Action/Partial Corrective Action Taken

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**SARRE PARRIS BUREAU
TAX COLLECTOR AGENCY FINE
BAND, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AIGMT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008**

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Compliance Date
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Nothing came to our attention that would require disclosure under Government Auditing Standards.