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LABALLE PARISH TAX COLLECTOR  
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**LABALLE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
Jena, Louisiana**

**Financial Statements and  
Independent Auditor's Reports  
For the Period From June 1, 1997  
to May 31, 1998**

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

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LASALLE PARISH TAX COLLECTOR  
Jena, Louisiana

Financial Statements and Auditor's Report  
For the Period From June 1, 1997  
to May 31, 1998

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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENT

Honorable Francis L. Warwick  
LaSalle Parish Sheriff and  
Ex-Officio Tax Collector  
Jena, Louisiana

I have audited the statements of the Tax Collector Agency Fund of the LaSalle Parish Sheriff for the period from June 1, 1997 to May 31, 1998, as listed in the table of contents. This financial statements are the responsibility of the management of the Sheriff's office. 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 LaSalle Parish Sheriff is the ex-officio parish tax collector for the various taxing bodies within LaSalle Parish, and the accompanying financial statements present information only of the activities of the ex-officio parish tax collector. Further, 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 my 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 LaSalle Parish Sheriff as May 31, 1998, and the collections and distributions for the 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 prepared for purposes of additional analysis and are not a required part of the financial statements of the Tax Collector Fund of the LaSalle Parish Sheriff. Such information has been subjected to the auditing procedures applied to the financial statement and, in my opinion, is fairly presented in all material respects in relation to the financial statement taken as a whole.



John H. Vercher

June 23, 1998  
Jena, Louisiana

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**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 Brian L. Warwick,  
Lafayette Parish Sheriff and  
Lafayette Tax Collector  
Jena, Louisiana

I have audited the general purpose financial statements of the Lafayette Parish Tax Collector Fund Agency based on and for the period from June 1, 1997 to May 31, 1998 and have issued my report thereon dated June 28, 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.

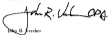
**Compliance**

As part of obtaining reasonable assurance about whether the Lafayette 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, agreements, and other arrangements which could have a direct and material effect on the determination of 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 Lafayette 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 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 LaSalle Parish Sheriff's management and Legislative Auditors' Office. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "John D. LeBlanc". The signature is written in a cursive style with a large initial "J".

John D. LeBlanc  
June 18, 1998

LASALLE PARISH TAX COLLECTOR  
Iowa, Louisiana

Statement of Assets and Liabilities  
Arising from Cash Transactions  
May 31, 1997

ASSETS

Cash \$ 815,187  
\*\*\*\*\*

LIABILITIES

Due to Taxing Entities and Others \$ 815,187  
\*\*\*\*\*

The accompanying notes are an integral part of this statement.

**LASALLE PARISH TAX COLLECTOR**  
 Jean, Louisiana

**Statement of Collections, Distributions,  
 and Unsettled Balances**  
**For the Period from June 1, 1967  
 to May 31, 1968**

<b>UNSETTLED BALANCE AT JUNE 1, 1967</b>	<b>\$ 640,018</b>
 <b>COLLECTIONS</b>	
AD VALOREM TAXES	\$ 3,430,340
GENERAL USE:	
Checking Account & Deposits	7,370
Expense Account	8,807
Cash	3,430
Other	3,764
Tax Refundations, Etc.	5,887
State Revenue Sharing (Rate 50)	312,325
	-----
<b>Total Collections</b>	<b>\$ 3,828,033</b>
 <b>TOTAL</b>	 <b>\$ 4,471,088</b>
 <b>DISTRIBUTIONS</b>	
Louisiana Forestry Commission	\$ 20,970
Thomas Parish Deeds District	2,583
Louisiana Tax Commission	3,430
Lasalle Parish:	
Police Dept.	1,618,485
School Board	1,630,800
Garfield	1,388,380
SHERIFF	283,470
Unsettled District No. 3	168,648
Sewerage District No. 3	38,387
Sewerage District No. 10	25,956
Sewerage District No. 22	42,320
Sewerage District No. 1	37,873
Ambulance Service District	388,718
HOME FIRE DISTRICT	28,530
HOME FIRE DISTRICT	21,500
FIREMEN FUND	155,943
Tax Refundations, Etc.	5,950
	-----
<b>Total Distributions</b>	<b>\$ 3,450,970</b>
<b>UNSETTLED BALANCE AT MAY 31, 1968</b>	<b>\$ 101,118</b>
<b>NET TO TRADING ACCOUNT AND OTHERS</b>	<b>\$ 101,118</b>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH TAX COLLECTOR**  
Jena, Louisiana

**Notes to the Financial Statement**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and, in addition, is the collector of the parish. As a result, the 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 fees, costs, and bond premiums imposed by the district court.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Louisiana Revised Statute (LSA-RS) 24:517.18 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 a 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 uncollected balances due 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 domiciled 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.

**II. REVENUE AND EXPENSE REVENUE SHARING**

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



**LASALLE PARISH TAX COLLECTOR**  
Jena, Louisiana

**Notes to the Financial Statement**

**2. REVENUE AND EXCESS BUDGETARY SPENDING - Contd**

		TOTAL
Various State Loans District	+	181
<b>Lasalle Parish:</b>		
Police Jury		73,398
School Board		93,438
Sheriff		89,188
Assessor		29,744
Ambulance Service District		15,144
Sanitation District No. 3		1,500
Sanitation District No. 12		2,750
Sewerage District No. 1		1,173
Safe Force District		1,888
Hospital District # 2		-
Prison Funds		5,377
		.....
<b>TOTAL</b>		<b>\$ 312,125</b>

**3. CASH AND INVESTMENTS**

All cash is held in FDIC insured institutions in checking or interest bearing accounts. The following accounts are currently opened as follows:

Bank Accounts:	Bank Balance
Checking Account	\$ 19,818
Money Market (Frost Bank)	..... 193,013
<b>Total</b>	<b>\$ 312,831</b>
<b>Security Pledges:</b>	
NOTE	\$ 148,000
FUND	..... 1,568,000
<b>Total</b>	<b>\$ 1,716,000</b>

**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	\$ 779,738
Interest Earned	..... 26,357
<b>Total PAID TO TAXPAYER</b>	<b>\$ 806,095</b>

LASALLE PARISH TAX COLLECTOR  
Ivry, Louisiana

Management Letter Comments  
May 11, 1998

During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvement and the LaSalle Parish Tax Collector's response. I have also include prior year management letter comments (if any) and the LaSalle Parish Tax Collector's action taken on those comments.

A) Prior Year Management Letter Comments

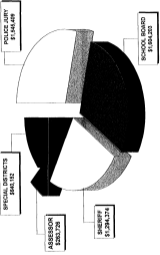
1) There were no prior year management letter comments.

B) Current Year Management Letter Comments

1) There are no current year management letter comments.

## GRAPHS

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



# REVENUE SHARING DISBURSEMENTS

MAY 31, 1998

