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**NATCHITOCHE PARISH SHERIFF
TAX COLLECTOR AGENCY-FUND
NATCHITOCHE, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 AUG 18 1999

NATCHITOCHE PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHE, LOUISIANA
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JUNE 30, 1999

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GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable Boyd Durr
Natchitoches Parish Sheriff and Ex-Officio Tax Collector
P. O. Box 266
Natchitoches, Louisiana 71458

We have audited the accompanying general purpose financial statements of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Natchitoches 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 the standards applicable to 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 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. We believe that our audit provides a reasonable basis for our opinion.

As discussed more fully in Note 1, the Natchitoches Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Natchitoches Parish, and the accompanying general purpose 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 Natchitoches Parish Sheriff, Natchitoches, Louisiana, in conformity with generally accepted accounting principles. 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 our 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 Natchitoches Parish Sheriff, Natchitoches, Louisiana as of June 30, 1999, and the collections and distributions 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 July 21, 1999 on our consideration of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

The financial information for the year ended June 30, 1998, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated August 21, 1998 on the general purpose financial statements of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff.

Hines, Jackson & Hines
Natchitoches, Louisiana
July 21, 1999

NATCHITOCHES PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHES, LOUISIANA
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	<u>\$ 161,407</u>	<u>\$ 59,526</u>
LIABILITIES		
Due to Taxing Bodies and Others	<u>\$ 161,407</u>	<u>\$ 59,526</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHEES, LOUISIANA
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
Unsettled Balances at July 1,	\$ 59,526	\$ 127,964
COLLECTIONS		
Ad valorem taxes	10,130,191	10,400,919
Bond forfeitures	639,919	629,527
Criminal costs	59,942	57,962
Fines	107,840	134,459
Interest earned on delinquent taxes and bank deposits	41,751	39,396
Other	35,670	0
Sportsmen's licenses	119,951	104,122
State revenue sharing	<u>779,637</u>	<u>773,148</u>
Total collections	<u>11,914,901</u>	<u>12,139,533</u>
Total available for distribution	11,974,427	12,267,497
DISTRIBUTIONS		
Louisiana Department of Public Safety	4,375	3,325
Louisiana Department of Wildlife and Fisheries	102,258	104,347
Louisiana Forestry Commission	30,487	30,285
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	10,038	13,134
Natchitoches Parish		
Clerk of Court	48,664	51,024
Fire Protection District No. 1	41,353	39,978
Fire Protection District No. 2	42,736	42,793
Fire Protection District No. 3	24,833	24,059
Fire Protection District No. 4	50,823	51,586
Fire Protection District No. 5	19,049	18,855
Fire Protection District No. 6	178,994	172,249
Fire Protection District No. 7	53,885	55,042
Fire Protection District No. 8	8,868	9,609
Fire Protection District No. 9	65,281	66,766
Fire Protection District No. 10	12,215	12,833
Police Jury	2,046,666	2,153,924
School Board	4,963,868	5,284,215
Sheriff	2,121,917	2,112,529
Tax Assessor	408,018	404,672
Natchitoches - Cane River Levee District	248,767	243,458
North Louisiana Criminalistics Laboratory Commission	54,479	55,316
Red River Waterway Commission	\$ 294,948	\$ 292,371

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHES, LOUISIANA
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
Cane River Waterway Commission	\$ 310,003	\$ 307,731
Tenth Judicial District		
District Attorney	128,621	93,094
Court Expense Fund	51,235	53,690
Indigent Defender Board	127,983	134,185
Pension funds	287,476	295,028
Ware Youth Center	38,469	40,476
State of Louisiana, Crime Victims Reparations Fund	2,999	2,704
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	22,935	23,127
Treasurer, State of Louisiana, Trial Court Case Management Information System	10,114	10,583
Other	<u>663</u>	<u>4,983</u>
Total Distributions	<u>11,813,020</u>	<u>12,207,971</u>
Unsettled Balances at June 30,	<u>\$ 161,407</u>	<u>\$ 59,526</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 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 ad valorem property taxes, state revenue sharing funds, angling, 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 distributions pursuant to such law, 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 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 Natchitoches Parish Sheriff had cash totaling \$161,407 at June 30, 1999.

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 domiciled in the parish where the funds are collected. At June 30, 1999, the sheriff had bank deposit balances totaling \$165,227. These deposits were secured from risk by \$100,000 of federal depository insurance and \$65,227 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (GASB category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

D. Comparative 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 Natchitoches 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 unduly complex and difficult to read. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

NATCHITOCHEES PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHEES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 2 STATE REVENUE SHARING

The revenue sharing funds provided by Act 1452 of 1998 were distributed as follows:

	<u>1999</u>	<u>1998</u>
Natchitoches Parish		
Fire Protection District No. 2	\$ 2,932	\$ 2,654
Fire Protection District No. 6	22,133	21,037
Fire Protection District No. 7	9,241	9,117
Police Jury	120,402	127,467
School Board	237,790	239,139
Assessor	52,368	50,582
Sheriff		
Law Enforcement District	140,524	135,196
Commissions	101,835	98,565
Natchitoches-Cane River Levee District	38,076	36,877
Red River Waterway Commission	39,241	37,903
Pension Funds	<u>15,095</u>	<u>14,611</u>
 Total	 <u>\$ 779,637</u>	 <u>\$ 773,148</u>

NOTE 3 TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 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 \$93,339 in ad valorem taxes paid under protest for the 1998 tax roll.

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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 Boyd Durr
Natchitoches Parish Sheriff and Ex-Officio Tax Collector
P. O. Box 266
Natchitoches, Louisiana 71458

We have audited the general purpose financial statements of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated July 21, 1999. 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 are 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 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. 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 solely for the information and use of the Natchitoches Parish Sheriff and his management, and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines

Natchitoches, Louisiana
July 21, 1999

NATCHITOCHE PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

NATCHITOCHEES PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHEES, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

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