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**JACKSON PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Jonesboro, Louisiana**

**Financial Statements and Independent Auditors' Reports  
As of June 30, 1999, and for the Period  
from July 1, 1998, through 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 11 1999

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**JACKSON PARISH SHERIFF**  
**(As Ex-Officio Parish Tax Collector)**  
**Jonesboro, Louisiana**

**Financial Statements and Independent Auditors' Reports**  
**As of June 30, 1999, and for the Period**  
**from July 1, 1998, through June 30, 1999**

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## INDEPENDENT AUDITORS' REPORT

Honorable Van Beasley  
Jackson Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Jonesboro, Louisiana

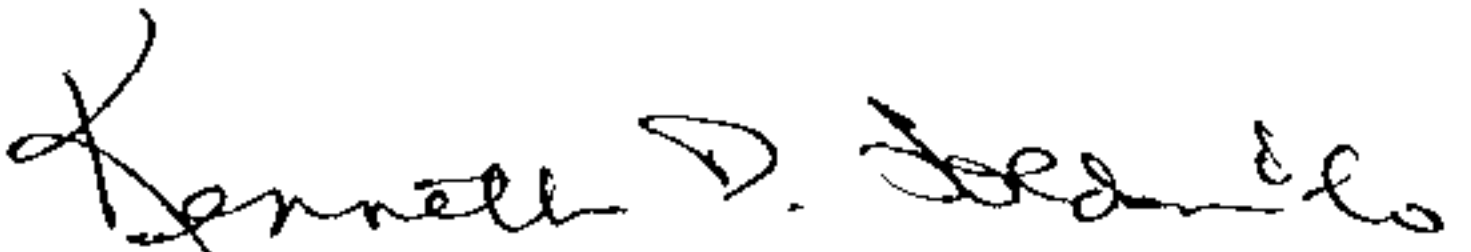
We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Jackson Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the period from July 1, 1998, through June 30, 1999. These financial statements are the responsibility of management of the Jackson Parish Sheriff. 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 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 described in Note 1, the Jackson Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Jackson Parish, and the accompanying statements present information only on his activities as parish tax collector. Furthermore, the accompanying statements have been prepared on a basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Jackson Parish Sheriff as of June 30, 1999, and the collections, distributions, and unsettled balances of the Tax Collector Agency Fund for the period from July 1, 1998, through June 30, 1999, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated July 19, 1999, on our consideration of the Jackson Parish Sheriff as Ex-Officio Tax Collector's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Kenneth D. Folden & Co., CPAs  
Jonesboro, Louisiana

July 19, 1999

**JACKSON PARISH SHERIFF**  
**Jonesboro, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

**Statement of Assets and Liabilities**  
**Arising from Cash Transactions**  
**June 30, 1999**

**ASSETS**

Cash

\$ 32,139**LIABILITIES**

Due to taxing bodies and others

\$ 32,139

The accompanying notes are an integral part of this statement.

**JACKSON PARISH SHERIFF  
Jonesboro, Louisiana  
TAX COLLECTOR AGENCY FUND**

Statement B

**Statement of Collections, Distributions,  
and Unsettled Balances  
For the Period from July 1, 1998, through June 30, 1999**

<b>UNSETTLED BALANCES AT JULY 1, 1998</b>	<b>\$ <u>17,377</u></b>
-------------------------------------------	-------------------------

**COLLECTIONS**

Ad valorem taxes	4,373,328
State revenue sharing (note 3)	334,982
Sporting licenses	66,846
Parish licenses	740
Interest on:	
Protested taxes	842
Demand deposits	8,844
Delinquent taxes	2,988
Costs, notices, etc.	<u>6,354</u>
 <b>Total collections</b>	 <b><u>4,794,924</u></b>
 <b>Total available</b>	 <b><u>4,812,301</u></b>

**DISTRIBUTIONS**

Louisiana Department of Agriculture and Forestry	19,724
Louisiana Department of Wildlife and Fisheries	74,498
Jackson Parish:	
Police Jury	1,190,050
School Board	1,570,792
Sheriff	986,868
Recreation Department	192,724
Assessor	174,200
Quitman Fire Protection District No. 1	28,480
Ward 2 Fire Protection District	35,226
Ward 3 Fire Protection District	26,508
Ward 4 Fire Protection District	43,887
Hospital Service District	310,645
Pension funds	125,243
Louisiana Tax Commission	<u>1,317</u>
 <b>Total distributions</b>	 <b><u>4,780,162</u></b>

<b>UNSETTLED BALANCES AT JUNE 30, 1999, DUE TO TAXING BODIES AND OTHERS</b>	<b>\$ <u><u>32,139</u></u></b>
---------------------------------------------------------------------------------	--------------------------------

The accompanying notes are an integral part of this statement.

**JACKSON PARISH SHERIFF**  
**Jonesboro, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

**Notes to the Financial Statements**  
**As of June 30, 1999, and for the Period**  
**from July 1, 1998, through June 30, 1999**

**INTRODUCTION**

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 collecting and distributing ad valorem property taxes, state revenue sharing funds, parish occupational licenses, and angling, hunting, and trapping licenses.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accounts of the parish tax collector are established to reflect the collections imposed by law, 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 reflected when paid. As such, the accompanying financial statements do not reflect the receivables and payables associated with tax collection activities.

**B. REPORTING ENTITY**

Louisiana Revised Statute 24:513(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the 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.

**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.

**2. CASH**

At June 30, 1999, the sheriff has \$32,396 (collected bank balances) on deposit in interest-bearing demand accounts with local financial institutions. These deposits are fully secured from risk by federal deposit insurance (GASB Category 3).

**3. STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 63 of 1998 were distributed as follows:

Jackson Parish:	
Police Jury	\$ 107,694
School Board	118,999
Sheriff:	
Law Enforcement District	36,615
Commissions	62,032
Pension funds	<u>9,642</u>
Total	<u>\$ 334,982</u>



**JACKSON PARISH SHERIFF**  
**Jonesboro, Louisiana**  
**TAX COLLECTOR FUND AGENCY**  
**Notes to Financial Statements (concluded)**

**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 this 30-day period, the funds are held pending outcome of the suit. If the taxpayer prevails, the tax 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 the transactions relating to protested taxes:

		Tax Roll			
		1993	1994	1998	Total
Balance, July 1, 1998		\$ 435	\$ 2,562	NONE	\$ 2,997
Additions:					
Protested taxes		NONE	NONE	28,406	28,406
Total		435	2,562	28,406	31,403
Amount settled		NONE	NONE	NONE	NONE
Balance, June 30, 1999		\$ 435	\$ 2,562	\$ 28,406	\$ 31,403

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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 Van Beasley  
Jackson Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Jonesboro, Louisiana

We have audited the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Jackson Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the period from July 1, 1998, through June 30, 1999, and have issued our report thereon dated July 19, 1999. We conducted our audit in accordance with generally accepted auditing 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 Sheriff as Ex-Officio Tax Collector'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 instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff as Ex-Officio Tax Collector'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 for the information of management. However, this report is a matter of public record and its distribution is not limited.

  
KENNETH D. FOLDEN & CO., CPAs

Jonesboro, Louisiana  
July 19, 1999



**TAX COLLECTOR AGENCY FUND  
OF THE JACKSON PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE PERIOD FROM JULY 1, 1998,  
THROUGH JUNE 30, 1999**

**A. SUMMARY OF AUDIT RESULTS**

- 1. The auditors' report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Jackson Parish Sheriff.**
- 2. No reportable conditions relating to the audit of the financial statement are reported in the REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.**
- 3. No instance of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Jackson Parish Sheriff was disclosed during the audit.**
- 4. The Tax Collector Agency Fund of the Jackson Parish Sheriff had no federal award programs.**

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**No findings were disclosed in the current period. Also, no findings were disclosed in the prior period.**

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**The Tax Collector Agency Fund of the Jackson Parish Sheriff had no major federal award programs.**