

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

Financial Statements and Auditor's Report
For the Period From July 1, 1996
to May 31, 1997

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Honorable Dennis 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 July 1, 1996 to May 31, 1997, as listed in the table of contents. This 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 LaSalle Parish Sheriff is the executive parish tax collector for its various taxing bodies within LaSalle Parish, and the accompanying financial statements present information only of the activities of the executive 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 LaSalle Parish Sheriff as May 31, 1997, and the collections and distributions for the period 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 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 statements taken as a whole.



John B. Vercher

June 25, 1997
Jena, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS

Honorable David I. Warwick
Lafayette Parish Sheriff and
Lafayette Tax Collector
Jana, Louisiana

I have audited the statement of collections, distribution, and unutilized balances of the Lafayette Parish Tax Collector Fund Agency Fund as of and for the period from July 1, 1996 to May 31, 1997 and have issued my report thereon dated June 25, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require the CPA to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Lafayette Parish Tax Collector Fund is the responsibility of the Lafayette Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Tax Collector's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Lafayette 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 R. Vercher

Jana, Louisiana
June 25, 1997

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Dennis E. Warwick,
Lafayette Parish Sheriff and
Lafayette Tax Collector
Jana, Louisiana

I have audited the statement of collections, distributions and unvested balances of the Lafayette Parish Tax Collector Fund, as of and for the period from July 1, 1996 to May 31, 1997, and have issued my report thereon dated June 25, 1997.

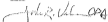
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Lafayette Parish Sheriff, Jana, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities not detectable exist and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the statement of collections, distributions, and unvested balances of the Lafayette Parish Tax Collector Fund, for the period from July 1, 1996 to May 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the statement of collections, distributions, and unvested balances, and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 found no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the LaSalle Parish Sheriff's management and the Legislative Auditor's office. However, this report is a matter of public record, and its distribution is not limited.

Handwritten signature of John R. Chandler in black ink, with the initials "J.R.C." written at the end of the signature.

John R. Chandler

Jess, Louisiana

June 25, 1987

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

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

ASSETS

Cash

\$ 446,000

LIABILITIES

Due to Voting Bodies and Others

\$ 446,000

The accompanying notes are an integral part of this statement.

LASALLE PARISH TAX COLLECTOR
Jura, Louisiana

**Statement of Collections, Distributions,
 and Unsettled Balance**
For the Period from July 1, 1995
to May 31, 1997

UNSETTLED BALANCE AT JUNE 30, 1994	\$	491,493
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COLLECTIONS		
<hr/>		
All Various Taxes	\$	5,564,299
Amplify, Bunting and Tamping Licenses		15,613
Interest on:		
CHECKING ACCOUNT		5,373
SAVINGS ACCOUNT		11,988
Delinquent Taxes		4,277
State Revenue Sharing (Note 2)		127,413
Federal Income Sharing		16,656
Tax ROLLOVER, REDEMPTIONS, ETC.		4,814
Other		2,201

TOTAL COLLECTIONS	\$	5,848,074

TOTAL	\$	6,339,567

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DISTRIBUTIONS		
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Louisiana Department of Treasury	\$	15,881
Louisiana Forestry Commission		23,427
Terrebonne Levee District		2,389
Louisiana Tax Commission		5,481
LaSalle Parish:		
Police Jury		1,614,096
School Board		1,712,112
Sheriff		1,598,431
Assessor		894,463
Hospital DISTRICT No. 2		124,227
Recreation DISTRICT No. 5		28,328
Recreation DISTRICT No. 18		58,442
Recreation DISTRICT No. 12		48,846
Sewerage DISTRICT No. 2		32,341
Ambulance Service District		287,214
Water Fire District		26,783
Water Fire District		21,618
Pension Funds		599,295
Tax ROLLOVER, ETC.		22,223

TOTAL DISTRIBUTIONS	\$	5,745,874

UNSETTLED BALANCE AT MAY 31, 1997		
DUE TO TAXPAYER WORKS AND OTHERS	\$	644,679

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 1874, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. As ex-officio parish tax collector of the parish, the sheriff is responsible for the collecting and distributing of various property taxes, parish occupational license, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeiture imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Louisiana Revised Statute (LSARS) 24517 (B) 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 ex-officio 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.

2. REVENUE AND EXCESS REVENUE SHARING

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

LASALLE PARISH TAX COLLECTOR
Mon, Louisiana

Notes to the Financial Statement

2. REVENUE AND EXCESS REVENUE SHARING - (Cont)

	STATE	FEDERAL
Texas State League District	\$ 200	\$ -0-
Lafayette Parish:		
Police Jury	25,888	5,028
School Board	22,940	4,513
Sheriff	22,940	4,513
Assessor	28,927	573
Ambulance Service District	18,328	343
Recreation District No. 5	1,571	-0-
Recreation District No. 22	2,823	-0-
Coverage District No. 1	2,218	-0-
MSO Fire DISTRICT	1,814	-0-
Hospital District # 2	-0-	577
Revenue Funds	4,840	-0-
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TOTAL	\$ 117,919	\$ 11,574

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	\$ 20,138
REVENUE FUNDS (STATE)	518,948

Total	\$ 539,086
Security Pledges:	
FDIC	\$ 100,000
FDIC	1,100,000

Total	\$ 1,200,000

4. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1578 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	\$ 518,948
Interest Refund	21,511

Total Held in Refund	\$ 540,459

GRAPHS

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

SPECIAL DISTRICTS
\$711,611

POLICE JURY
\$1,838,988



ASSASSOR
\$364,676

SHERIFF
\$1,208,066

SCHOOL BOARD
\$1,611,659

REVENUE SHARING DISBURSEMENTS MAY 31, 1997

SPECIAL DISTRICTS
\$33,183

POLICE JURY
\$78,916

ASSESSOR
\$29,788



SHERIFF
\$92,585

SCHOOL BOARD
\$99,553