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SHERIFF

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JEFFERSON PARISH TAX COLLECTOR
An Agency Fund of the
Jefferson Parish Sheriff's Office
Gretna, Louisiana

ANNUAL FINANCIAL REPORT
For the Fiscal Years Ended June 30, 1999 and 1998

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 FEB 09 2000

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

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For the Years Ended June 30, 1999 and 1998

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FINANCIAL SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITORS' REPORT

The Honorable Sheriff Harry Lee
Jefferson Parish Sheriff and Ex-Officio Tax Collector
Gretna, Louisiana

We have audited the accompanying general-purpose financial statements of the Jefferson Parish Tax Collector, an Agency Fund of the Jefferson Parish Sheriff, as of and for the years ended June 30, 1999 and 1998, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of the Tax Collector's management. Our responsibility is to express opinions on these general-purpose financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinions.

As discussed in Note A, the financial statements present only the Tax Collector Agency Fund and are not intended to present fairly the financial position and results of operations of the Jefferson Parish Sheriff and the results of operations and cash flows of its proprietary funds in conformity with generally accepted accounting principles.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tax Collector as of June 30, 1999 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 1999, on our consideration of the Tax Collector's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audits were performed for the purpose of forming an opinion on the general-purpose financial statements of the Tax Collector, for the years ended June 30, 1999 and 1998, taken as a whole. The Supplemental Information schedules, as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Jefferson Parish Tax Collector Agency Fund. This information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

The year 2000 supplementary information on page 15 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Tax Collector is or will become year 2000 compliant, that the Tax Collector's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Tax Collector does business are or will become year 2000 compliant.

Rebowe & Company

December 17, 1999

Metairie, Louisiana

FINANCIAL STATEMENTS

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GRETN, LOUISIANA**

**BALANCE SHEETS
June 30, 1999 and 1998**

	<u>TOTALS</u>	
	<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
ASSETS		
Cash	\$ 0	\$ 0
Share of Bureau Pool	33,723,093	30,436,579
Investments	0	0
Accrued interest receivable	0	0
TOTAL ASSETS	\$ <u>33,723,093</u>	\$ <u>30,436,579</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Bank overdraft	\$ 0	\$ 0
Due to taxing bodies and others	33,723,093	30,436,579
TOTAL LIABILITIES	<u>33,723,093</u>	<u>30,436,579</u>
FUND BALANCE	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>33,723,093</u>	\$ <u>30,436,579</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GRETNA, LOUISIANA**

**STATEMENTS OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS
For the Years Ended June 30, 1999 and 1998**

	TOTAL	
	JUNE 30, 1999	JUNE 30, 1998
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 30,436,579	\$ 29,419,935
COLLECTIONS:		
Ad valorem taxes - current	148,335,330	142,049,597
Ad valorem taxes - prior years	1,237,269	1,549,475
Ad valorem taxes - protested	1,038,416	469,647
Ad valorem taxes - auto dealers	0	152,606
State revenue sharing	9,304,019	9,373,236
Sales taxes	310,794,881	298,196,059
Licenses - occupational, etc.	8,953,002	9,196,405
Licenses - angling, hunting, etc.	840,550	1,086,202
Fines, forfeitures and criminal costs	10,562,659	9,273,825
Bonds and bond fees	402,610	570,924
Notices, costs, fees, etc.	795,109	805,645
Interest and other	1,707,257	2,054,047
Refunds	4,665,147	3,525,613
TOTAL COLLECTIONS	498,636,249	478,303,281
DISTRIBUTIONS:		
STATE:		
La. Dept. of Wildlife and Fisheries	758,783	942,142
La. Dept. of Public Safety	33,748	27,124
La. Dept. of the Treasury (CMIS)	108,307	99,821
La. Dept. of the Treasury (EJLD)	3,941,695	3,893,295
JEFFERSON PARISH:		
Assessor	2,180,828	2,178,148
Clerk of court	611,857	555,489
Coroner	2,444,266	2,416,475
Council	225,136,866	218,950,442
District Attorney	1,539,380	1,284,886
Hospital District No. 1	41	93
Hospital District No. 2	83	459
Public School System	144,282,463	139,225,912
Sheriff	59,640,446	57,990,980
LOCAL MUNICIPALITIES:		
City of Gretna	5,863,643	5,251,690
City of Harahan	915,843	841,585
City of Kenner	28,689,528	26,754,264
City of Westwego	1,343,440	1,258,104
City of New Orleans	519,215	463,083
Town of Jean Lafitte	125,831	124,052
Town of Grand Isle	315,091	772,099
OTHER:		
New Orleans Aviation Board	519,137	463,014
GNO Parkway Commission	905	0
LCLE (Criminal Victims Relief)	191,905	206,191
Indigent Defender Board	1,356,650	1,258,712
West Jefferson Levee District	4,363,586	2,602,233
Grand Isle Independent Levee District	77,763	86,865
Grand Isle Port Commission	82,635	91,556
State Pension Plans	4,369,427	4,187,926
Refunds to taxpayers	5,016,364	4,512,446
Refunds to tax free shoppers	455,168	484,724
Notices, costs, fees, etc.	464,841	362,827
Bank charges	0	0
TOTAL DISTRIBUTIONS	495,349,735	477,286,637
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 33,723,093	\$ 30,436,579

The accompanying notes are an integral part of this statement.

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JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1999 and 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Jefferson Parish Tax Collector, an Agency Fund of the Jefferson Parish Sheriff's Office, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Tax Collector's significant accounting policies are described below.

1. Reporting Entity

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Jefferson Parish Sheriff is the Ex-Officio Tax Collector of the Parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and bond forfeitures imposed by the local district courts.

Louisiana Revised Statute 24:513 (B) requires the accounts of each tax collector to be audited annually. Accordingly, the accompanying statements reflect financial activity of the Sheriff related only to his responsibility as Ex-Officio Tax Collector. The amounts included in this report are reported as an Agency Fund within the Sheriff's annual general purpose financial statements.

2. Fund Accounting

The Tax Collector used funds to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The Tax Collector's fund types have been classified fiduciary. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent, such as taxes, cash bonds, fees, etc.

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1999 and 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

3. Basis of Accounting

The accounts of the Tax Collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due to 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.

4. Cash and Investments

Cash shown on the face of the Balance Sheets include amounts in demand deposits

In accordance with GASB Statement No. 31, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at cost or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U. S. Treasury and agency obligations.

Louisiana Revised Statutes (LSA-RS 33:2955) authorize the Tax Collector to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1999 and 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

5. Pooled Assets

The Tax Collector follows the practice of pooling its cash and investments in order to maximize earnings potential. Total cash and investments of the pool are reported in the various funds as "Share of Pooled Assets - Bureau Pool". Funds with a negative share in this pool report the advance as an interfund payable and the Property Tax Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Accumulated interest and fiscal charges which have not yet been allocated to the various funds are netted against the pool's cash and investment to arrive at "net pooled assets".

NOTE B - DEPOSITS AND INVESTMENTS

At fiscal year end June 30, 1999, the carrying amount of the Tax Collector's deposits was \$33,655,928 (including \$33,655,928 in the Bureau Pool) and the bank balance was \$33,627,215. For June 30, 1998, the carrying amount of the deposits was \$25,683,927 (including \$25,683,927 in the Bureau Pool) and the bank balance was \$26,066,498. Data concerning the Tax Collector's deposits covered by Federal Depository insurance or collateral and the amount uninsured and uncollateralized for each fiscal year is not available because such determinations are made on the total deposits of the Jefferson Parish Sheriff (the oversight unit) and not on an individual fund basis. Information on the total deposits of the Jefferson Parish Sheriff is available in the Sheriff's general purpose financial statements for each fiscal year.

The Tax Collector's investments at year end are categorized below to give an indication of the level of risk assumed by the Tax Collector at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Tax Collector or its agent in the Tax Collector's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Tax Collector's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but no in the Tax Collector's name.

During the year, the Tax Collector invested in U.S. Instrumentalities (discount notes) on a regular basis, however, at year end, because of declining interest rates, the Tax Collector rolled its investments into the Louisiana Asset Management Pool. Thus, at June 30, 1999, the Tax Collector did not have any pooled investments. At June 30, 1998, the invested balances in U.S. Instrumentalities was \$4,747,309. The market value of these investments was \$4,788,885. These investments were categorized as category 1.

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1999 and 1998

NOTE C - POOLED ASSETS

A reconciliation of pooled assets held in the Bureau Pool at June 30, 1999 and 1998 is presented below:

Pooled Assets	June 30, 1999	June 30, 1998
Cash	\$ 33,655,928	\$ 25,683,927
Investments	0	4,747,309
Accrued interest receivable	0	41,413
Add/Subtract: unallocated interest and fiscal charges	67,165	(36,070)
Net Pooled Assets	<u>\$ 33,723,093</u>	<u>\$ 30,436,579</u>

Fund	Equity in Pool	Equity in Pool
Tax Collector Agency Fund		
Miscellaneous Fee	\$ 43,233	\$ 32,491
Criminal Cash Bonds	798,930	864,656
24 th Judicial Court Fees	741,211	710,445
Fines	922,578	856,436
Hunting and Fishing	253,567	311,809
Property Tax	3,741,125	1,999,490
Sales Tax	27,222,449	25,661,252
Total Equity in Pool	<u>\$ 33,723,093</u>	<u>\$ 30,436,579</u>

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1999 and 1998

NOTE D - TAXES PAID UNDER PROTEST

The unsettled balance due to taxing bodies and others at June 30, 1999 and 1998 include \$1,878,795 and \$840,379, respectively, of taxes paid under protest. For June 30, 1999 and 1998, this amount represents protested sales taxes of \$253,257 in each year and protested ad valorem taxes of \$1,625,538 and \$587,122, respectively. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47.2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protest.

NOTE E - STATE REVENUE SHARING

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,304,019 and \$9,373,236 were received during the year and distributed by the Tax Collector Agency Fund as follows:

	<i>June 30, 1999</i>	<i>June 30, 1998</i>
State:		
Treasurer (East Jefferson Levee District)	\$ 430,281	\$ 452,840
Jefferson Parish:		
Ambulance District No. 1	5,974	5,949
Coroner	106,148	111,201
Council	4,136,039	4,332,512
Public School System	1,878,423	1,967,879
Sheriff	1,264,573	1,223,984
Water District No. 1	634,098	664,391
Other:		
West Jefferson Levee District	578,595	353,256
Various State Pension Plans	269,888	261,224
Total	<u>\$ 9,304,019</u>	<u>\$ 9,373,236</u>

JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
Gretna, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1999 and 1998

NOTE F - MOTOR VEHICLE TAXES

Beginning in April 1995, the State began distributing the motor vehicle taxes collected within the Parish directly to the Tax Collector. The Tax Collector then distributes the money to the appropriate taxing district through the normal monthly sales tax distribution. For the years ended June 30, 1999 and 1998, the amounts received directly from the State amounted to \$31,629,406 and \$29,359,057, respectively.

**SUPPLEMENTARY INFORMATION
REQUIRED BY THE
GOVERNMENTAL ACCOUNTING STANDARDS BOARD

(UNAUDITED)**

The following pages contain supplementary information as required by *Technical Bulletin 98-1*, issued by the Governmental Accounting Standards Board (GASB) in October 1998. The provisions of the GASB technical bulletin, effective for financial statements dated after October 31, 1998, require disclosures in the notes to the financial statements about the governmental entity's readiness in addressing Year 2000 issues for its computer systems and other electronic equipment. In March 1999, GASB issued *Technical Bulletin 99-1*, which allowed the disclosure of Year 2000 issues as required supplementary information.

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**JEFFERSON PARISH TAX COLLECTOR
GRETNA, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION
As of June 30, 1999, and for the Period
July 1, 1998 to June 30, 1999**

(UNAUDITED)

YEAR 2000 ISSUES

General Description - The Tax Collector is currently addressing the "Year 2000 Issue" relating to its computer systems and other electronic equipment. The Year 2000 Issue refers to the fact that many computer programs use only the last two digits to refer to a year. Therefore, both years 1900 and 2000 would be referred to as "00" by the computer. Computer programs have to be adjusted to recognize the difference between those two years or the programs will fail or create errors. In addition, some programs may not be able to recognize that 2000 is a leap year.

The Tax Collector Management Information Systems ("MIS") department is aware of the Year 2000 Issues and has identified some shortcomings in the Tax Collector's electronic data processing system used to assess, collect and distribute the various taxes, fines, fees, and commissions. The Tax Collector's payroll system is also vulnerable to the Y2K "bug". Many of the potential problems involving "mission-critical" systems have already been addressed.

Stages of Work - The Tax Collector has identified several "mission-critical" systems (that is, critical to operations) and has or is subjecting those systems and equipment to the following stages of work to address Year 2000 Issues:

Awareness Stage - identifying those systems which may be mission-critical and establishing a project plan for dealing with the year 2000 issue.

Assessment Stage - Identifying the systems and components for which year 2000 compliance work is needed.

Remediation Stage - When the organization actually makes changes to systems and equipment. This stage deals primarily with the technical issues of converting existing systems or switching to compliant systems. During this stage, decisions are made on how to make the systems or processes Year 2000 compliant, and the required system changes are made.

Validation/Testing Stage - Validating and testing the changes that were made during the remediation stage.

The Tax Collector has completed its awareness, assessment, and remediation stages for all of its mission-critical systems and electronic equipment. The validation/testing stage is in process and is expected to be completed by November 30, 1999.

**JEFFERSON PARISH TAX COLLECTOR
GRETNA, LOUISIANA**

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

**As of June 30, 1999, and for the Period
July 1, 1998 to June 30, 1999**

(UNAUDITED)

YEAR 2000 ISSUES (CONTINUED)

Management of the Tax Collector believes that the process described above will enable the Tax Collector to process date and/or date-related information correctly before, during, and after January 1, 2000. However, because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Tax Collector is or will be year 2000 ready, that the Tax Collector's remediation efforts will be successful in whole or in part, or that parties with whom the Tax Collector does business with will be year 2000 ready.

SUPPLEMENTAL INFORMATION

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GRETNA, LOUISIANA**

**COMBINING BALANCE SHEET
June 30, 1999 and 1998**

	<u>MISCELLANEOUS FEES</u>	<u>CRIMINAL CASH BONDS</u>	<u>24TH JUDICIAL COURT FEES</u>
ASSETS			
Cash	\$ 0	\$ 0	\$ 0
Share of Bureau Pool	43,233	798,930	741,211
Investments	0	0	0
Accrued interest receivable	0	0	0
TOTAL ASSETS	\$ <u>43,233</u>	\$ <u>798,930</u>	\$ <u>741,211</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Bank overdraft	\$ 0	\$ 0	\$ 0
Due to taxing bodies and others	43,233	798,930	741,211
TOTAL LIABILITIES	<u>43,233</u>	<u>798,930</u>	<u>741,211</u>
FUND BALANCE	0	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>43,233</u>	\$ <u>798,930</u>	\$ <u>741,211</u>

FINES	HUNTING AND FISHING	PROPERTY TAX	SALES TAX	TOTALS	
				JUNE 30, 1999	JUNE 30, 1998
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
922,578	253,567	3,741,125	27,222,449	33,723,093	30,436,579
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 922,578</u>	<u>\$ 253,567</u>	<u>\$ 3,741,125</u>	<u>\$ 27,222,449</u>	<u>\$ 33,723,093</u>	<u>\$ 30,436,579</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
922,578	253,567	3,741,125	27,222,449	33,723,093	30,436,579
<u>922,578</u>	<u>253,567</u>	<u>3,741,125</u>	<u>27,222,449</u>	<u>33,723,093</u>	<u>30,436,579</u>
0	0	0	0	0	0
<u>\$ 922,578</u>	<u>\$ 253,567</u>	<u>\$ 3,741,125</u>	<u>\$ 27,222,449</u>	<u>\$ 33,723,093</u>	<u>\$ 30,436,579</u>

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND
GRETNA, LOUISIANA**

**COMBINING STATEMENT OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS**

For the Years Ended June 30, 1999 and 1998

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	24TH JUDICIAL COURT FEES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 32,491	\$ 864,656	\$ 710,445
COLLECTIONS:			
Ad valorem taxes - current	0	0	0
Ad valorem taxes - prior years	0	0	0
Ad valorem taxes - protested	0	0	0
Ad valorem taxes - auto dealers	0	0	0
State revenue sharing	0	0	0
Sales taxes	0	0	0
Licenses - occupational, etc.	0	0	0
Licenses - angling, hunting, etc.	0	0	0
Fines, forfeitures and criminal costs	0	0	0
Bonds and bond fees	0	402,610	0
Notices, costs, fees, etc.	277,189	0	0
Interest and other	1,003	37,194	30,766
Refunds	0	0	0
TOTAL COLLECTIONS	278,192	439,804	30,766
DISTRIBUTIONS:			
STATE:			
La Dept. of Wildlife and Fisheries	0	0	0
La Dept. of Public Safety	0	0	0
La Dept. of the Treasury (CMIS)	0	0	0
La Dept. of the Treasury (EJLD)	0	0	0
JEFFERSON PARISH:			
Assessor	0	0	0
Clerk of court	0	0	0
Coroner	0	0	0
Council	0	37,194	0
District Attorney	0	0	0
Hospital District No. 1	0	0	0
Hospital District No. 2	0	0	0
Public School System	0	0	0
Sheriff	267,445	0	0
LOCAL MUNICIPALITIES:			
City of Gretna	0	0	0
City of Harahan	0	0	0
City of Kenner	0	0	0
City of Westwego	0	0	0
City of New Orleans	0	0	0
Town of Jean Lafitte	0	0	0
Town of Grand Isle	0	0	0
OTHER:			
New Orleans Aviation Board	0	0	0
GNO Parkway Commission	0	0	0
LCLE (Criminal Victims Relief)	0	0	0
Indigent Defender Board (IDB)	0	0	0
West Jefferson Levee District	0	0	0
Grand Isle Independent Levee District	0	0	0
Grand Isle Port Commission	0	0	0
State Pension Plans	0	0	0
Refunds to taxpayers	5	468,336	0
Refunds to tax free shoppers	0	0	0
Notices, costs, fees, etc.	0	0	0
Bank charges	0	0	0
TOTAL DISTRIBUTIONS	267,450	505,530	0
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 43,233	\$ 798,930	\$ 741,211

FINES	HUNTING AND FISHING	PROPERTY TAX	SALES TAX	TOTALS	
				JUNE 30, 1999	JUNE 30, 1998
\$ 856,436	\$ 311,809	\$ 1,999,490	\$ 25,661,252	\$ 30,436,579	\$ 29,419,935
0	0	148,335,330	0	148,335,330	142,049,597
0	0	1,237,269	0	1,237,269	1,549,475
0	0	1,038,416	0	1,038,416	469,647
0	0	0	0	0	152,606
0	0	9,304,019	0	9,304,019	9,373,236
0	0	0	310,794,881	310,794,881	298,196,059
0	0	0	8,953,002	8,953,002	9,196,405
0	840,550	0	0	840,550	1,086,202
10,562,659	0	0	0	10,562,659	9,273,825
0	0	0	0	402,610	570,924
84	0	456,787	61,049	795,109	805,645
22,184	10,973	1,104,878	500,259	1,707,257	2,054,047
0	0	3,224,379	1,440,768	4,665,147	3,525,613
<u>10,584,927</u>	<u>851,523</u>	<u>164,701,078</u>	<u>321,749,959</u>	<u>498,636,249</u>	<u>478,303,281</u>
1,671	757,112	0	0	758,783	942,142
33,748	0	0	0	33,748	27,124
108,307	0	0	0	108,307	99,821
0	0	3,941,695	0	3,941,695	3,893,295
0	0	2,180,828	0	2,180,828	2,178,148
611,857	0	0	0	611,857	555,489
70,092	0	2,374,174	0	2,444,266	2,416,475
5,839,750	0	106,322,998	112,936,924	225,136,866	218,950,442
1,539,380	0	0	0	1,539,380	1,284,886
0	0	41	0	41	93
0	0	83	0	83	459
0	0	22,110,495	122,171,968	144,282,463	139,225,912
731,964	142,478	13,996,758	44,501,801	59,640,446	57,990,980
0	0	0	5,863,643	5,863,643	5,251,690
1,463	0	0	914,380	915,843	841,585
11,623	0	0	28,677,905	28,689,528	26,754,264
0	0	0	1,343,440	1,343,440	1,258,104
0	0	0	519,215	519,215	463,083
0	0	0	125,831	125,831	124,052
0	0	0	315,091	315,091	772,099
0	0	0	519,137	519,137	463,014
905	0	0	0	905	0
191,905	0	0	0	191,905	206,191
1,356,650	0	0	0	1,356,650	1,258,712
0	0	4,363,586	0	4,363,586	2,602,233
0	0	77,763	0	77,763	86,865
0	0	82,635	0	82,635	91,556
0	0	4,369,427	0	4,369,427	4,187,926
19,470	10,175	3,077,841	1,440,537	5,016,364	4,512,446
0	0	0	455,168	455,168	484,724
0	0	61,119	403,722	464,841	362,827
0	0	0	0	0	0
<u>10,518,785</u>	<u>909,765</u>	<u>162,959,113</u>	<u>320,188,762</u>	<u>495,349,735</u>	<u>477,286,637</u>
\$ <u>922,578</u>	\$ <u>253,567</u>	\$ <u>3,741,125</u>	\$ <u>27,222,449</u>	\$ <u>33,723,093</u>	\$ <u>30,436,579</u>

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COMPLIANCE SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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

The Honorable Harry Lee
Jefferson Parish Sheriff and Ex-Officio Tax Collector
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Tax Collector Agency Fund, as of and for the years ended June 30, 1999 and 1998, and have issued our report thereon dated December 17, 1999. We conducted our audits 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's general-purpose 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 audits, we considered the 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 operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Tax Collector's 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.

Reboue & Company

December 17, 1999

Metairie, Louisiana

**JEFFERSON PARISH TAX COLLECTOR
AN AGENCY FUND OF THE
JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ended June 30, 1999

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REBOWE & COMPANY

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The Honorable Harry Lee
Jefferson Parish Sheriff and Ex-Officio Tax Collector
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Tax Collector Agency Fund, Gretna, Louisiana as of and for the years ended June 30, 1999 and 1998, and have issued our report thereon dated December 17, 1999. As part of our audit, we considered the Jefferson Parish Tax Collector's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audits we became aware of a matter that is an opportunity for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding this matter. We previously reported on the Jefferson Parish Tax Collector's internal control in a separately issued report entitled Report on Compliance and on Internal Control Over Financial reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, dated December 17, 1999 and noted no material weaknesses.

We will review the status of this matter during our next audit engagement. We have already discussed these comments and recommendations with Jefferson Parish Tax Collector's management and would be pleased to discuss them with you in further detail at your convenience or to assist you in implementing our recommendations.

This report is intended solely for the information and use of the Tax Collector's management, the Louisiana Legislative Auditor, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Rebowe & Company

December 17, 1999
Metairie, Louisiana

Year 2000 Computer Issue

Comment:

The Year 2000 Issue results from a computer's inability to process year-date data accurately beyond the year 1999. Except in recently introduced Year 2000 compliant programs, computer programmers consistently have abbreviated dates by eliminating the first two digits of the year, with the assumption that these two digits would always be 19. Thus January 1, 1965, became 01/01/65. Unless corrected, this shortcut is expected to create widespread problems when the clock strikes 12:00:01 a.m. on January 1, 2000. On that date, some computer programs may recognize the date as January 1, 1900, and process data inaccurately or stop processing altogether.

The Year 2000 Issue is likely to affect computer applications before January 1, 2000, when systems currently attempt to perform calculations into the year 2000. Furthermore, some software programs use several dates in the year 1999 to mean something other than the date. Examples of such dates are 01/01/99, 09/09/99, and 12/31/99. As systems process using these dates, they may produce erratic results or stop functioning.

The Year 2000 Issue presents another challenge. The algorithm used in some computers for calculating leap years is unable to detect that the Year 2000 is a leap year. Therefore, systems that are not Year 2000 compliant may not register the additional day, and date calculations may be incorrect.

Management is aware of the Year 2000 Issues and has identified some shortcomings in the Tax Collector's electronic data processing system used to access, collect and distribute the various taxes, fines, and fees, and commissions. Many of the potential problems involving "mission-critical" systems have already been addressed by the introduction of a new information system designed to more thoroughly meet the reporting requirements of management. In addition, the use of consultants augmented the efforts of the Tax Collector's Management Information System department in directing the transition.

The Tax Collector has completed its awareness, assessment, and remediation states for all its mission-critical systems and electronic equipment. The validation / testing stage is in progress and is expected to be completed by December 31, 1999.

Recommendation:

We recommend the Tax Collector's management continue their efforts in completing the validation / testing stage. We also recommend management continue to monitor these efforts.

Management Response:

Management believes their efforts, described within the Annual Financial Report-Required Supplementary Information, will enable the Tax Collector to process date and or date-related information correctly before, during, and after January 1, 2000. However, because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Tax Collector is or will be year 2000 ready, that the Tax Collector's remediation efforts will be successful in whole or in part, or that parties with whom the tax Collector does business with will be year 2000 ready.