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

Financial Statements and Independent Auditors' Reports
As of June 30, 1996, and for the Period
from July 1, 1995, through June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the parish, or township, entity and other appropriate public officials. The report is available for public inspection at the State Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 7-31-96

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CERTIFIED PUBLIC ACCOUNTANTS

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JACKSON PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Jonestown, Louisiana

Financial Statements and Independent Auditors' Reports
As of June 30, 1996, and for the Period
from July 1, 1995, through June 30, 1996

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INDEPENDENT AUDITORS' REPORT

Honorable Van Brantley
Jackson Parish Sheriff and
Ex-Officio Parish Tax Collector
Jonestown, 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, 1996, and the related statement of collections, distributions, and unaffiliated balances for the period from July 1, 1995, through June 30, 1996. 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. These 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 disclosed 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, 1996, and the collections, distributions, and unaffiliated balances of the Tax Collector Agency Fund for the period from July 1, 1995, through June 30, 1996, on the basis of accounting described in Note 1.


Kenneth D. Falden & Co., CPAs
Jonestown, Louisiana

July 3, 1996

JACKSON PARISH SHERIFF
Bossier, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1996

ASSETS

Cash	\$ 18,100
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LIABILITIES

Due to taxing bodies and others	\$ 18,100
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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, 1995, through June 30, 1996

UNSETTLED BALANCES AT JULY 1, 1995	\$ 18,020
<hr/>	
COLLECTIONS	
Ad valorem taxes	4,181,096
State revenue sharing (note 5)	537,412
Sporting licenses	15,262
Parish licenses	650
Automobile Dealer's tax	320
Interest on:	
Postdated taxes	684
Demand deposits	8,887
Unexpended taxes	4,114
Costs, notices, etc.	8,877
	<hr/>
Total collections	4,697,692
	<hr/>
Total available	\$ 4,715,714
<hr/>	
DISTRIBUTIONS	
Louisiana Department of Agriculture and Forestry	\$ 19,809
Louisiana Department of Wildlife and Fisheries	63,828
Jackson Parish:	
Police Jury	1,148,736
School Board	1,809,532
Sheriff	741,181
Excavation Department	181,042
Assessor	158,254
Quinnan Fire Protection District No. 1	19,832
Ward 2 Fire Protection District	52,989
Ward 3 Fire Protection District	26,908
Ward 4 Fire Protection District	54,964
Hospital Service District	194,828
Pension Funds	125,178
Louisiana Tax Commission	1,001
Refunds	122
	<hr/>
Total distributions	4,673,128
<hr/>	
UNSETTLED BALANCES AT JUNE 30, 1996, DUE TO TAXING BODIES AND OTHERS	\$ 18,120
	<hr/>

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF
Jasperdyne, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
As of June 30, 1996, and for the Period
from July 1, 1995, through June 30, 1996

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, boating, 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 pertinent to each law, and uncollected liabilities 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 24:904(B)(3) 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, 1996, the sheriff has \$23,683 (collected cash balances on deposit) in interest-bearing demand accounts with local financial institutions. These deposits are fully secured from risk by federal deposit insurance (FDICSB Category 3).

3. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1218 of 1995 were distributed as follows:

Jackson Parish:		
Police Jury	1	117,580
School Board		128,861
Merits:		
Law Enforcement District		16,791
Commissioner		44,243
Pension Funds		9,281
Total	1	<u>307,656</u>

JACKSON PARISH SHERIFF
Jarroldiere, Louisiana
TAX COLLECTOR FUND AGENCY
Notes to Financial Statements (continued)

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	Total
Balance, July 1, 1993	\$ 10,864	\$ 1,562	\$ 12,426
Additions:			
Protested taxes	NONE	NONE	NONE
Total	\$ 10,864	\$ 1,562	\$ 12,426
Amount settled	NONE	NONE	NONE
Balance, June 30, 1994	\$ 10,864	\$ 1,562	\$ 12,426

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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**

Wesleyville Van Baskley
Jackson Parish Sheriff and
Ex-Officio Parish Tax Collector
Baton Rouge, Louisiana

We have audited the statement of assets and liabilities arising from each transaction of the Tax Collector Agency Fund of the Jackson Parish Sheriff as of June 30, 1996, and the related statement of collections, distributions, and unapplied balances for the period from July 1, 1995, through June 30, 1996, and have issued our report thereon dated July 9, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of the Sheriff as Ex-Officio Tax Collector, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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 may nevertheless occur 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 our audit of the financial statements of the Sheriff as Ex-Officio Tax Collector, for the period ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our 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 reportable 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 or 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 noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information and use of the Sheriff and management of his office. However, this report is a matter of public record and its distribution is not limited.

Kenneth D. Felder & Co.
Kenneth D. Felder & Co., CPAs
Jennings, Louisiana

July 9, 1998

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

Honorable Van Beasley
Jackson Parish Sheriff/Grand
Ex-Officio Parish Tax Collector
Jonestown, 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, 1996, and the related statement of collections, distributions, and unsettled balances for the period from July 1, 1995, through June 30, 1996, and have issued our report thereon dated July 9, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Tax Collector Agency Fund of the Jackson Parish Sheriff is the responsibility of the sheriff and management of his office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we selected and tested transactions and records relating to the collection and distribution of parish taxes. However, it is not our responsibility to determine the extent to which the sheriff complied with laws and regulations applicable to his functions as ex-officio parish tax collector. However, our objective was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information and use of the Sheriff and management of his office. However, this report is a matter of public record and its distribution is not limited.


Kenneth B. Falden & Co., CPAs
Jonestown, Louisiana

July 9, 1996