

**OFFICIAL
FILE COPY
DO NOT SEND OUT**

Form 1000000
Order Form 000
Only use HASE
BACK in 1997

RECEIVED
LAW ENFORCEMENT DIVISION
SEP 01 1998 11 0:40

12

98502099
3164

**NATCHITOCHEES PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NATCHITOCHEES, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1998**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and given appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: SEP 02 1998

STATEMENT OF FINANCIAL STATEMENTS
TAX COLLECTION AGENCY (TCA)
MADRID, LOUISIANA
TABLE OF CONTENTS
JUNE 30, 2008

	<u>EXHIBIT</u>	<u>SCHEDULE</u>	<u>PAGE</u>
General Purpose Financial Statements	-	-	1
Independent Auditor's Report	-	-	2
Statement of Assets and Liabilities Arising from Cash Transactions	A	-	3
Statement of Collections, Distributions and Unrecorded Balances	B	-	4
Notes to the Financial Statements	-	-	6
Report on Compliance and on Internal Control over Financial Reporting, Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-	-	8
Summary Schedule of Prior Audit Findings	-	1	9
Corrective Action Plan for Current Year Audit Findings	-	2	10

GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2148
NATCHITOCHES PARISH, LOUISIANA 71401
TELEPHONE (504) 333-4400
FAX (504) 333-4401

MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE
1100 SOUTH BIRMINGHAM AVENUE
SUITE 200 BIRMINGHAM, ALA.

1100 SOUTH BIRMINGHAM AVENUE
SUITE 200

INDEPENDENT AUDITORS' REPORT

Honorable Lloyd Durr
Natchitoches Parish Sheriff and Ex-Officio Tax Collector
P. O. Box 200
Natchitoches, Louisiana 71401

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, 1998, 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 entities within Natchitoches Parish, and the accompanying general purpose financial statements present information only on his activities as parish tax collector and do not necessarily 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 such scope and disclosures 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 such operations of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana as of June 30, 1998, 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 August 21, 1998 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, 1997, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated September 2, 1997 on the general purpose financial statements of the Tax Collector Agency Fund of the Natchitoches Parish Sheriff.

Hines, Jackson & Hines
Natchitoches, Louisiana
August 21, 1998

MACTECOS RES PARISSIERRE
TAX COLLECTOR, ASSPECT, FUNDS
BOUCHERIEUX, LOUISIANA
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
JUNE 10, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ <u>59,129</u>	\$ <u>117,964</u>
LIABILITIES		
Due to Taxing Bodies and Others	\$ <u>59,129</u>	\$ <u>117,964</u>

The accompanying notes are an integral part of this statement.

**WATKINSON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
WATKINSON, LOUISIANA
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNBUDGETED BALANCES
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997**

	<u>1998</u>	<u>1997</u>
Unaudited Balances as July 1,	\$ 127,964	\$ 10,091
COLLECTIONS		
Ad valorem taxes	30,080,044	10,770,830
Auto Dealers' ad valorem taxes	0	75,447
Food Kofisheries	628,527	674,295
Criminal costs	51,982	57,296
Fines	134,658	608,689
Interest earned on delinquent taxes and bank deposits	38,186	35,412
Miscellaneous	0	11,844
Operator's Expenses	184,120	117,415
State revenue sharing	<u>211,148</u>	<u>720,850</u>
Total collections	<u>32,086,537</u>	<u>12,150,129</u>
Total available for distribution	32,261,497	12,170,110
DISTRIBUTIONS		
Louisiana Department of Public Safety	3,223	2,608
Louisiana Department of Wildlife and Fisheries	184,347	118,111
Louisiana Forestry-Commission	30,285	38,215
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	15,134	14,143
Watkinson Parish		
Clerk of Court	31,824	56,856
Fire Protection District No. 1	29,478	26,282
Fire Protection District No. 2	42,783	41,803
Fire Protection District No. 3	34,829	22,994
Fire Protection District No. 4	31,585	22,546
Fire Protection District No. 5	18,835	17,815
Fire Protection District No. 6	172,549	178,741
Fire Protection District No. 7	25,842	24,989
Fire Protection District No. 8	9,609	9,832
Fire Protection District No. 9	68,766	87,111
Fire Protection District No. 10	12,813	14,559
Police Jury	2,110,838	2,089,807
School Board	3,288,216	3,029,227
Sherrif	2,112,839	2,112,508
Tax Assessor	408,672	281,583
Watkinsoches - Cane River Lower District	345,458	264,383
North Louisiana Criminalistics Laboratory Commission	55,116	58,951
Northwest Louisiana Juvenile Detention Center Authority	48,476	44,987
Red River Waterway Commission	<u>3</u>	<u>282,223</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES PARISH LIBRARY
TAX COLLECTOR AGENCY FUND
NATCHITOCHEES, LOUISIANA**

**STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES CONTINUED
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997**

	<u>1998</u>	<u>1997</u>
Cane River Waterway Commission	\$ 187,770	\$ 261,897
Youth Judicial Center		
District Attorney	90,094	90,435
Court Expenses Fund	20,698	20,849
Indigent Defender Board	134,182	149,421
Parolee Bonds	283,008	298,831
State of Louisiana, Crime Victims Reparations Fund	2,794	2,982
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	23,127	21,318
Treasurer, State of Louisiana, Trial Court Case Management Information System	16,183	11,679
Other	<u>4,592</u>	<u>1,812</u>
Total Distributions	<u>\$ 12,287,821</u>	<u>\$ 12,148,142</u>
Unsettled Balances at June 30,	<u>\$ 29,526</u>	<u>\$ 122,856</u>

**MACHIBODOCHE PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
MACHIBODOCHE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998**

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 all various property taxes, state revenues sharing funds, seeping, hunting, and trapping licenses, and fees, costs, and bond premiums imposed by the district court.

A. Reporting Entity

Louisiana Revised Statute 243:11(B) requires that the accounts of such 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. Accounts 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 permitted by such law, uncollected 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 may freely withdraw funds at any time without prior notice or penalty. As reflected on Exhibit A, the Tax Collector Agency Fund of the Machibodoché Parish Sheriff had cash totaling \$29,526 as June 30, 1998.

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 described in the parish where the funds are collected. As June 30, 1998, the sheriff had bank deposit balances totaling \$40,075. As of June 30, 1998, \$40,075 were covered by Federal depository insurance.

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 Machibodoché Parish Sheriff. However, comparative (i.e., presentation of prior year data 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 restated to conform with current classifications.

**MACHIBOUEN PARISH SHRIFF
 TAX COLLECTOR AGENCY (LTD)
 MACHIBOUEN, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999**

NOTE 2 STATE REVENUE SHARING

The revenue sharing funds provided by Act 1452 of 1990 were distributed as follows:

	<u>1998</u>	<u>1997</u>
Machibouen Parish		
Fire Protection District No. 2	\$ 2,694	\$ 2,609
Fire Protection District No. 6	21,837	28,184
Fire Protection District No. 7	9,317	8,803
Police Jury	117,467	129,758
School Board	219,109	205,649
Assessor	30,581	49,140
Mayor		
Law Enforcement District	115,196	102,678
Commissioner	98,563	184,240
Machibouen-Cane River Levee District	16,817	78,124
Red River Waterway Commission	17,883	13,410
Parishes Funds	<u>116,411</u>	<u>28,774</u>
Total	<u>\$ 770,448</u>	<u>\$ 731,951</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 no of valuations taxes paid under protest for the 1997 tax roll.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

STATE OF LOUISIANA
COUNTY OF ORLEANS
CITY OF MONROE, LOUISIANA
MONROE, LOUISIANA 70130

P. O. BOX 1300
MONROE, LOUISIANA 70130
TELEPHONE (504) 335-4400
FAX (504) 335-4400

A. HINES JACKSON JR. CPA
PRESIDENT

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Honorable Boyd Durr
Natchitoches Parish Sheriff and Ex-Officio Tax Collector
P. O. Box 266
Natchitoches, Louisiana 71450

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, 1998, and have issued our report thereon dated August 21, 1998. 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 sufficiently 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 the Natchitoches Parish Sheriff and his management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Hines, Jackson & Hines
Natchitoches, Louisiana
August 21, 1998

**MASSACHUSETTS PARISH SERVICES
TAX COLLECTOR AGENCY FUND
MASSACHUSETTS LOCALS 1000
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

	Fiscal Year Finding Initially		Corrective Action Taken		Planned Corrective Action/Status
Ref. No.	Corrected	Description of Finding	C/Os. No. Resolved		Corrective Action Taken

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**SATCHIDANAND PARIKH TRUST
TAX COLLECTOR AGENCY HUSB
SUBSCRIBER LOCAL BMS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR ALERT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998**

SCHEDULE 1

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Number of Control Elements</u>	<u>Anticipated Completion Date</u>
-----------------	-------------------------------	-------------------------------	---	--

Nothing came to our attention that would require disclosure under Government Auditing Standards.