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# TAX COLLECTOR FUND RAPIDES PARISH SHERIFF

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ALEXANDRIA, LOUISIANA

JUNE 30, 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.

SEP 30 1998

Release Date



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

TAX COLLECTOR FUND  
RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA

JUNE 30, 1998

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable William Earl Hilton
Sheriff and Ex Officio Tax Collector
Rapides Parish
Alexandria, Louisiana

We have audited the accompanying financial statements of the Tax Collector Fund of the Rapides Parish Sheriff, Alexandria, 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 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 in Note 1, the financial statements present only the Tax Collector Fund and are not intended to present fairly the financial position and results of operations of the Rapides Parish Sheriff in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Fund of the Rapides Parish Sheriff as of June 30, 1998, and the changes in assets and liabilities for the year then ended in conformity with generally accepted accounting principles.

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The Honorable William Earl Hilton  
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Rapides Parish  
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In accordance with *Government Auditing Standards*, we have also issued a report dated July 17, 1998, on our consideration of the internal control over financial reporting of the Tax Collector Fund of the Rapides Parish Sheriff and on our tests of its compliance with certain provisions of laws and regulations.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

July 17, 1998

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
BALANCE SHEET  
TAX COLLECTOR FUND - FIDUCIARY FUND TYPE  
JUNE 30, 1998

EXHIBIT A

ASSETS	
Cash	\$2,072,723
<u>TOTAL ASSETS</u>	<u>\$2,072,723</u>
LIABILITIES	
Due to taxing bodies and others	\$2,071,223
Due to Rapides Parish Sheriff - General Fund	1,500
<u>TOTAL LIABILITIES</u>	<u>\$2,072,723</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
TAX COLLECTOR FUND - FIDUCIARY FUND TYPE  
YEAR ENDED JUNE 30, 1998

EXHIBIT B

	<u>BALANCE</u> <u>6/30/97</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>6/30/98</u>
ASSETS				
Cash	\$2,063,323	\$43,882,356	\$43,872,956	\$2,072,723
<u>TOTAL ASSETS</u>	<u>\$2,063,323</u>	<u>\$43,882,356</u>	<u>\$43,872,956</u>	<u>\$2,072,723</u>
LIABILITIES				
Due to taxing bodies and others	\$2,061,823	\$43,882,356	\$43,872,956	\$2,071,223
Due to Rapides Parish Sheriff - General Fund	1,500	-0-	-0-	1,500
<u>TOTAL LIABILITIES</u>	<u>\$2,063,323</u>	<u>\$43,882,356</u>	<u>\$43,872,956</u>	<u>\$2,072,723</u>

The accompanying notes are an integral part of the financial statements.

TAX COLLECTOR FUND  
RAPIDES PARISH SHERIFF  
JUNE 30, 1998

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Tax Collector Fund of Rapides Parish Sheriff have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the fund's accounting policies are described below.

Reporting Entity

The financial statements contained herein present only the Tax Collector Fund and are not intended to present fairly the financial position and results of operations of the Rapides Parish Sheriff in conformity with generally accepted accounting principles.

The Rapides Parish Sheriff is the Chief Executive Officer of the Law Enforcement District and the Ex Officio Tax Collector of the Parish as provided by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff serves a four year term. He administers the parish jail system and exercises duties required by district courts.

As the Ex Officio Tax Collector of the Parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, and sportsmen's licenses.

Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

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

Fiduciary Fund Type - The Tax Collector Fund of the Rapides Parish Sheriff is an Agency Fund used to account for assets it holds in a trustee capacity as an agent for other taxing bodies in the Parish. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

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 various taxing bodies and others. The accompanying financial statements have been prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting for an agency fund, receivables are recognized when susceptible



TAX COLLECTOR FUND  
RAPIDES PARISH SHERIFF  
JUNE 30, 1998

NOTES TO FINANCIAL STATEMENTS

to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Liabilities are recorded when incurred. The receivable susceptible to accrual is ad valorem tax collections. No ad valorem taxes were receivable at June 30, 1998.

Estimates

The preparation of financial statements on a modified accrual basis of accounting requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH

Cash is deposited in interest bearing checking accounts at several different financial institutions within Rapides Parish. All cash accounts are insured or collateralized with securities held by the Fund or its agent in the Fund's name. The following is a summary of the carrying and bank balances of cash.

<u>CARRYING</u> <u>AMOUNT</u>	<u>BANK</u> <u>BALANCE</u>
\$2,072,723	\$2,083,341

3. INTEREST EARNINGS

The interest earned in the Tax Collector Fund is from interest bearing checking accounts, delinquent taxes, and taxes paid under protest. The Tax Collector Fund has no certificates of deposit or any other type of securities. The interest on checking accounts, other than interest on those taxes still held under protest, is allocated to the governmental taxing bodies based upon their original assessments.



TAX COLLECTOR FUND  
 RAPIDES PARISH SHERIFF  
 JUNE 30, 1998

NOTES TO FINANCIAL STATEMENTS

4. CHANGES IN DUE TO TAXING BODIES AND OTHERS

A summary of changes in cash collected for taxing bodies and others follows:

BALANCE, BEGINNING OF YEAR (UNSETTLED)	\$ 2,061,823
Additions (Collections)	
Ad Valorem taxes	40,100,929
Prior year taxes	418,413
Angling, hunting, and trapping licenses	459,697
Interest on:	
Interest bearing checking accounts	163,208
Delinquent taxes	47,727
Tax certificates	13,856
State Revenue Sharing (See Note 5)	2,635,603
Tax notices, refunds, etc.	41,532
Other	<u>1,391</u>
Total Additions (Collections)	<u>43,882,356</u>
Total	45,944,179
Reductions (Distributions)	
Rapides Parish:	
Police Jury	8,401,908
School Board	22,045,133
Gravity Drainage District No. 1	177,456
Waterworks District No. 3	17
Ward Ten Recreation District	193,003
Library	2,130,797
Waterworks District No. 11-A	24,617
Clerk of Court	6,395
Sheriff	6,233,448
Assessor	733,052
Airport Authority	5,213
Fire District No. 12	58,134
State of Louisiana:	
Forestry Commission	26,875
Tax Commission	9,319
Office of Wildlife and Fisheries	367,323
Red River Waterway Commission	921,910
Red River, Atchafalaya, and Bayou	
Bouef Levee District	910,954
Pension funds	1,169,870
Refunds - Other	<u>457,532</u>
Total Reductions (Distributions)	<u>43,872,956</u>
BALANCE, END OF YEAR (UNSETTLED)	\$ 2,071,223

TAX COLLECTOR FUND  
RAPIDES PARISH SHERIFF  
JUNE 30, 1998

NOTES TO FINANCIAL STATEMENTS

5. STATE REVENUE SHARING

The State of Louisiana Revenue Sharing Funds provided by Act No. 1452 of 1997 were distributed as follows:

Rapides Parish:	
Police Jury	\$ 750,437
School Board	935,221
Gravity Drainage District No. 1	9,153
Ward Ten Recreation District	12,070
Library	172,302
Waterworks District No. 11-A	3,064
Sheriff	563,543
Assessor	57,622
Fire District No. 12	1,819
Red River, Atchafalaya, and Bayou	
Bouef Levee District	59,653
Pension funds	<u>70,719</u>
	\$2,635,603

6. UNSETTLED BALANCES

The unsettled balances at June 30, 1998, include the following:

Taxes received under protest, plus interest earned to date on these taxes	\$2,032,987
Deposits on angling, hunting, and trapping licenses	34,059
Interest earned and other	<u>4,177</u>
	\$2,071,223

Taxes held under protest are maintained in a separate bank account pending resolution of the protested taxes. Amounts received for game licenses will be remitted to the Louisiana Wildlife and Fisheries Department after coupon books have been returned to the Rapides Parish Sheriff. Interest earned is accumulated and distributed periodically.

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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 William Earl Hilton  
Sheriff and Ex Officio Tax Collector  
Rapides Parish  
Alexandria, Louisiana

We have audited the financial statements of the Tax Collector Fund of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated July 17, 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 Rapides Parish Sheriff Tax Collector Fund's statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 material 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 Rapides Parish Sheriff Tax Collector 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 relatively low level the risk that misstatements in amounts

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The Honorable William Earl Hilton  
Sheriff and Ex Officio Tax Collector  
Rapides Parish  
Alexandria, Louisiana

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 Rapides Parish Sheriff, 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.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

July 17, 1998

TAX COLLECTOR FUND  
RAPIDES PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1998

SECTION I - SUMMARY OF AUDITOR'S RESULTS

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?  yes  no

Reportable conditions identified that are not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

*Prior Year Audit Findings* None

*Management's Corrective Action Plan* Not Applicable

*Federal Awards* Not Applicable

SECTION II - FINANCIAL STATEMENT FINDINGS

None.