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**TAX COLLECTOR FUND
RAPIDES PARISH SHERIFF**

ALEXANDRIA, LOUISIANA

JUNE 30, 1999

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Release Date SEP 22 1999

TAX COLLECTOR FUND
RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA

JUNE 30, 1999

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PAYNE, MOORE & HERRINGTON, LLP

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, 1999, 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, 1999, and the changes in assets and liabilities for the year then ended in conformity with generally accepted accounting principles.

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In accordance with *Government Auditing Standards*, we have also issued a report dated July 27, 1999, 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.

The Year 2000 supplementary information on page 10 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 the 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 Rapides Parish Sheriff is or will become Year 2000 compliant, that the Rapides Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Rapides Parish Sheriff does business are or will become Year 2000 compliant.

Payne, Moore & Herrington, LLP

Certified Public Accountants

July 27, 1999

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
BALANCE SHEET
TAX COLLECTOR FUND - FIDUCIARY FUND TYPE
JUNE 30, 1999

EXHIBIT A

ASSETS

Cash

\$1,734,804

TOTAL ASSETS

\$1,734,804

LIABILITIES

Due to taxing bodies and others

\$1,733,279

Due to Rapides Parish Sheriff - General Fund

1,525

TOTAL LIABILITIES

\$1,734,804

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, 1999

EXHIBIT B

	<u>BALANCE</u> <u>6/30/98</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>6/30/99</u>
ASSETS				
Cash	\$ <u>2,072,723</u>	\$ <u>45,885,241</u>	\$ <u>46,223,160</u>	\$ <u>1,734,804</u>
<u>TOTAL ASSETS</u>	<u>\$2,072,723</u>	<u>\$45,885,241</u>	<u>\$46,223,160</u>	<u>\$1,734,804</u>
LIABILITIES				
Due to taxing bodies and others	\$2,071,223	\$45,885,216	\$46,223,160	\$1,733,279
Due to Rapides Parish Sheriff - General Fund	<u>1,500</u>	<u>25</u>	<u> </u>	<u>1,525</u>
<u>TOTAL LIABILITIES</u>	<u>\$2,072,723</u>	<u>\$45,885,241</u>	<u>\$46,223,160</u>	<u>\$1,734,804</u>

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

TAX COLLECTOR FUND
RAPIDES PARISH SHERIFF
JUNE 30, 1999

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, 1999

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, 1999.

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.

CARRYING <u>AMOUNT</u>	BANK <u>BALANCE</u>
\$1,734,804	\$1,740,239

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, 1999

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)	\$ 2,071,223
Additions (Collections)	
Ad Valorem taxes	42,129,373
Prior year taxes	396,814
Angling, hunting, and trapping licenses	470,180
Interest on:	
Interest bearing checking accounts	136,580
Delinquent taxes	58,505
Tax certificates	13,154
State Revenue Sharing (See Note 5)	2,634,811
Tax notices, refunds, etc.	45,425
Other	<u>374</u>
Total Additions (Collections)	<u>45,885,216</u>
Total	47,956,439
Reductions (Distributions)	
Rapides Parish:	
Police Jury	8,934,843
School Board	22,716,296
Gravity Drainage District No. 1	180,174
Waterworks District No. 3	104
Ward Ten Recreation District	198,762
Library	2,216,109
Waterworks District No. 11-A	204,608
Clerk of Court	4,345
Sheriff	6,501,944
Assessor	762,199
Airport Authority	2,433
Fire District No. 12	48,871
State of Louisiana:	
Forestry Commission	28,053
Tax Commission	9,199
Office of Wildlife and Fisheries	360,087
Red River Waterway Commission	962,389
Red River, Atchafalaya, and Bayou	
Bouef Levee District	940,366
Pension funds	1,215,120
Refunds - Other	<u>937,258</u>
Total Reductions (Distributions)	<u>46,223,160</u>
BALANCE, END OF YEAR (UNSETTLED)	\$ 1,733,279

TAX COLLECTOR FUND
RAPIDES PARISH SHERIFF
JUNE 30, 1999

NOTES TO FINANCIAL STATEMENTS

5. STATE REVENUE SHARING

The State of Louisiana Revenue Sharing Funds provided by Act No. 63 of 1998 were distributed as follows:

Rapides Parish:	
Police Jury	\$ 751,812
School Board	926,622
Gravity Drainage District No. 1	8,959
Ward Ten Recreation District	12,066
Library	170,738
Waterworks District No. 11-A	2,988
Sheriff	571,052
Assessor	57,099
Fire District No. 12	1,754
Red River, Atchafalaya, and Bayou	
Bouef Levee District	58,665
Pension funds	<u>73,056</u>
	\$2,634,811

6. UNSETTLED BALANCES

The unsettled balances at June 30, 1999, include the following:

Taxes received under protest, plus interest earned to date on these taxes	\$1,692,361
Deposits on angling, hunting, and trapping licenses	35,122
Interest earned and other	<u>5,796</u>
	\$1,733,279

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.

REQUIRED SUPPLEMENTAL INFORMATION

TAX COLLECTOR FUND
RAPIDES PARISH SHERIFF
REQUIRED SUPPLEMENTAL INFORMATION
YEAR 2000 SUPPLEMENTARY INFORMATION
JUNE 30, 1999

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year ended December 31, 1999.

The Rapides Parish Sheriff's Office has begun an assessment of the problem by identifying all of its systems and individual components of its systems. The process of identification of potential problems is ongoing. Therefore, the Rapides Parish Sheriff is in the assessment stage. The assessment must be completed, then corrections made to the programs and systems. With considerable time dedicated to the year 2000 issue, the Rapides Parish Sheriff's office anticipates significant completion of the assessment and remediation by September of 1999. At that time, testing will be performed for validation of the corrections.

Because of the unprecedented nature of the year 2000 issue, the effects of the year 2000 issue and the success of related remediation efforts can not be absolutely determined until January 1, 2000, and thereafter. Management has taken every possible action within its control to implement and verify year 2000 compatibility. No one can anticipate all the possible problems associated from year 2000 incompatibilities of the various agencies and vendors with which the Rapides Parish Sheriff must, by virtue of his office, have contact, and although the Rapides Parish Sheriff has made all remediation efforts within its control, the success of the remediation efforts can not be verified until such time as full interaction and verification is made as a result of cooperation with the various agencies and vendors in the year 2000.

See independent auditor's report.

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

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, 1999, and have issued our report thereon dated July 27, 1999. 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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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 solely for the information and use of the Rapides Parish Sheriff, 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 these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

July 27, 1999

TAX COLLECTOR FUND
RAPIDES PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1999

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 x no

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

Noncompliance material to financial
statements noted? yes x no

Prior Year Audit Findings None

Management's Corrective Action Plan Not Applicable

Federal Awards Not Applicable

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.