



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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, 1996, and have issued our report thereon dated August 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. Those 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, regulations, and contracts applicable to the Tax Collector Fund of the Rapides Parish Sheriff is the responsibility of the Rapides Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the financial statements 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 material instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Payne, Moore & Herrington, LLP
Certified Public Accountants

August 9, 1996

L. PAUL HODD, C.P.A.

ERNEST F. SASSER, C.P.A.

DACE P. DE SEELE, C.P.A.

MARVIN A. JONEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

REBECCA B. MORRIS, C.P.A.

H. FRED RANDOW, C.P.A.

ROBERT W. DYDRAK, C.P.A.

MICHAEL A. JONEAU, C.P.A.



RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
TAX COLLECTOR FUND

JUNE 30, 1996

TABLE OF CONTENTS

	<u>EXHIBIT</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT		1
FINANCIAL STATEMENTS		
BALANCE SHEET	A	2
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES	B	3
NOTES TO FINANCIAL STATEMENTS		4-8
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>		9-11
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>		12-13

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
TAX COLLECTOR FUND
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

Reductions (Distributions)

Rapides Parish:

Police Jury	7,425,662
School Board	20,564,823
Gravity Drainage District No. 1	242,836
Waterworks District No. 3	60
Ward Ten Recreation District	131,904
Library	1,915,075
Waterworks District No. 11-A	21,466
Clerk of Court	6,557
Sheriff	5,644,093
Assessor	661,383
Airport Authority	445,660
Fire District No. 12	43,459
State of Louisiana:	
Forestry Commission	26,875
Tax Commission	10,632
Office of Wildlife and Fisheries	320,701
Red River Waterway Commission	834,989
Red River, Atchafalaya, and Bayou Bouef Levee District	803,950
Pension funds	1,106,743
Refunds - Other	200,418
Total Reductions (Distributions)	<u>40,407,286</u>

BALANCE, END OF YEAR (UNSETTLED)

\$ 1,443,202

5. STATE REVENUE SHARING

The State of Louisiana Revenue Sharing Funds provided by Act No. 1220 of 1995 were distributed as follows:

Rapides Parish:

Police Jury	\$ 761,892
School Board	935,805
Gravity Drainage District No. 1	9,342
Ward Ten Recreation District	12,112
Library	172,311
Waterworks District No. 11-A	2,862
Sheriff	571,328
Assessor	57,736
Fire District No. 12	1,870
Red River, Atchafalaya, and Bayou Bouef Levee District	60,011
Pension funds	72,605
	<u>\$2,657,874</u>

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



PAYNE, MOORE & HERRINGTON, LLP

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

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.

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 of management. However, this report is a matter of public record and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

August 9, 1996



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
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, for the year ended June 30, 1996, and have issued our report thereon dated August 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Rapides Parish Sheriff 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.

In planning and performing our audit of the financial statements of the Tax Collector Fund of the Rapides Parish Sheriff, Alexandria, Louisiana, for the year 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 assurance on the internal control structure. Accordingly, we do not express such an opinion.

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.

L. PAUL HOOD, C.P.A.

ERNEST F. SASSER, C.P.A.

DALE P. DE SELLE, C.P.A.

MARVIN A. JONEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

REBECCA B. MORRIS, C.P.A.

H. FRED RANDOW, C.P.A.

ROBERT W. DYDRAX, C.P.A.

MICHAEL A. JONEAU, C.P.A.



10

1419 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200

PH: (318) 443-1893 • FAX: (318) 443-2515

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
TAX COLLECTOR FUND
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

6. UNSETTLED BALANCES

The unsettled balances at June 30, 1996, include the following:

Taxes and costs to be distributed in July 1996	\$	804
Taxes received under protest, plus interest earned to date on these taxes		1,173,424
Automobile dealers' ad valorem tax for 1996 received monthly		198,841
Deposits on angling, hunting, and trapping licenses		68,946
Interest earned and other		<u>1,187</u>
		\$1,443,202

Taxes held under protest are maintained in a separate bank account pending resolution of the protested taxes. The automobile dealers' tax is prepaid and will be distributed along with the other 1996 ad valorem taxes once they have been assessed and collected. 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.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
TAX COLLECTOR FUND
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

A summary of collateralization of the bank balances is presented below:

Insured or collateralized with securities held by the Fund or its agent in the Fund's name	\$ 283,937
Uncollateralized (In accordance with GASB 3, this category includes any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in the Fund's name, although balances so collateralized meet the requirements of state law. All of the amount shown here is collateralized by securities held by the pledging financial institution's agent but not in the Fund's name.)	<u>1,244,839</u>
	<u>\$1,528,776</u>

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.

4. CHANGES IN ASSETS AND LIABILITIES OF THE AGENCY FUND

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

BALANCE, BEGINNING OF YEAR (UNSETTLED)	\$ 834,193
Additions (Collections)	
Ad Valorem taxes	37,002,590
Prior year taxes	523,186
Angling, hunting, and trapping licenses	416,370
Interest on:	
Interest bearing checking accounts	116,946
Delinquent taxes	50,221
Tax certificates	9,706
State Revenue Sharing (See Note 5)	2,657,874
Auto Dealers' tax for next year	198,841
Tax notices, refunds, etc.	<u>40,561</u>
Total Additions (Collections)	<u>41,016,295</u>
Total	41,850,488

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
TAX COLLECTOR FUND
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

C. 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 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, 1996.

D. 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. The following is a summary of the carrying and bank balances of cash.

CARRYING <u>AMOUNT</u>	BANK <u>BALANCE</u>
\$1,444,702	\$1,528,776

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
TAX COLLECTOR FUND
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF 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.

A. 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 licenses.

B. FUND ACCOUNTING

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.

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.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
TAX COLLECTOR FUND - FIDUCIARY FUND TYPE
YEAR ENDED JUNE 30, 1996

EXHIBIT B

	<u>BALANCE</u> <u>7/01/95</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>6/30/96</u>
ASSETS				
Cash	\$ <u>835,693</u>	\$ <u>41,016,295</u>	\$ <u>40,407,286</u>	\$ <u>1,444,702</u>
<u>TOTAL ASSETS</u>	<u>\$835,693</u>	<u>\$41,016,295</u>	<u>\$40,407,286</u>	<u>\$1,444,702</u>
LIABILITIES				
Due to taxing bodies and others	\$834,193	\$41,016,295	\$40,407,286	\$1,443,202
Due to Rapides Parish Sheriff - General Fund	<u>1,500</u>	<u>-0-</u>	<u>-0-</u>	<u>1,500</u>
<u>TOTAL LIABILITIES</u>	<u>\$835,693</u>	<u>\$41,016,295</u>	<u>\$40,407,286</u>	<u>\$1,444,702</u>

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



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, 1996, 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 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 above present fairly, in all material respects, the financial position of the Tax Collector Fund of the Rapides Parish Sheriff as of June 30, 1996, and the changes in assets and liabilities for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 9, 1996, on our consideration of the Rapides Parish Sheriff's internal control structure as it relates to the Tax Collector Fund and a report dated August 9, 1996, on its compliance with laws and regulations.

Payne, Moore & Herrington, LLP

Certified Public Accountants

August 9, 1996

L. PAUL HOOD, C.P.A.

ERNEST F. SASSER, C.P.A.

DALE P. DE SELLE, C.P.A.

MARVIN A. JUNEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

REBECCA B. MORRIS, C.P.A.

H. FRED RANDOW, C.P.A.

ROBERT W. DVORAK, C.P.A.

MICHAEL A. JUNEAU, C.P.A.



RECEIVED
LEGISLATIVE AUDITOR

3170

96 OCT -7 AM 9:06

Rapides Parish Sheriff Tax Collector Fund

Alexandria, Louisiana

June 30, 1996

**OFFICIAL
FILE COPY**

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited entity and other appropriate officials. The report is a public inspection at the Rouge office of the Legislative Auditor and, where appropriate, the office of the parish clerk.

Release Date **OCT 23 1996**

Payne, Moore & Herrington, LLP

Certified Public Accountants

Alexandria, Louisiana

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
BALANCE SHEET
TAX COLLECTOR FUND - FIDUCIARY FUND TYPE
JUNE 30, 1996

EXHIBIT A

ASSETS
Cash

\$1,444,702

TOTAL ASSETS

\$1,444,702

LIABILITIES

Due to taxing bodies and others

\$1,443,202

Due to Rapides Parish Sheriff - General Fund

1,500

TOTAL LIABILITIES

\$1,444,702

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