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INDEPENDENT AUDITOR'S REPORT

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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.

Release Date

7/19/00

MCRIGHT & ASSOCIATES, CPA
BATON ROUGE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS WITH AUDITOR'S REPORT
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

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INDEPENDENT AUDITOR'S REPORT

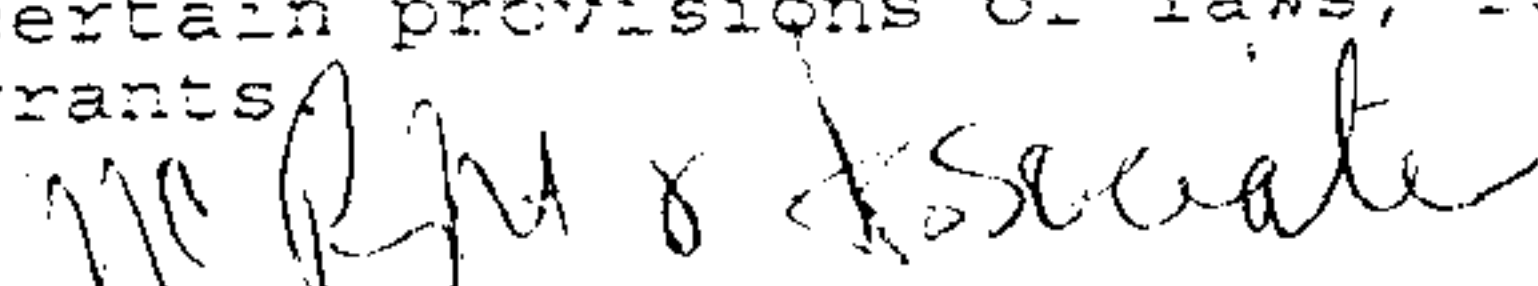
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Evangeline Parish Assessor
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Assessor, a component unit of the Evangeline Parish Police Jury, Ville Platte, Louisiana, as of and for the years ended December 31, 1999 and 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Assessor. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish Assessor Ville Platte, Louisiana, as of December 31, 1999, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 12, 2000 on our consideration of the Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.


Baton Rouge, Louisiana
June 12, 2000

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1999

A S S E T S

	<u>Governmental</u> <u>Fund Type</u>	
	<u>General</u> <u>Fund</u>	
Cash (Note 5)	\$ 371,197	
Investments, at cost (Note 5)	452,000	
Ad Valorem Tax Receivable	316,014	
Tax Roll Fees	471	
State Revenue Sharing Receivable	30,582	
Compensation Due		
Equipment (Note 2)	-	
	<hr/>	
Total Assets	\$1,170,264	
	<hr/> <hr/>	

L I A B I L I T I E S A N D F U N D E Q U I T Y

Liabilities:		
Accounts Payable	\$ -0-	
	<hr/>	
Total Liabilities	-0-	
	<hr/>	
Fund Equity:		
Investment in General Fixed Assets	-	
Fund Balance:		
Unreserved - Undesignated	1,170,264	
Total Fund Equity	1,170,264	
	<hr/>	
Total Liabilities and Fund Equity	\$1,170,264	
	<hr/> <hr/>	

The accompanying notes are an integral part of this statement

Account Group	Total (Memorandum Only)	
General Fixed Assets	1999	1998
\$ -	\$ 371,197	\$ 318,215
-	452,000	426,086
-	316,014	298,483
	471	1,171
	30,582	30,399
<u>167,175</u>	<u>167,175</u>	<u>151,091</u>
<u>167,175</u>	<u>\$1,337,439</u>	<u>\$1,225,445</u>
\$ -	\$ -0-	\$ 632
-		
<hr/>	<hr/>	<hr/>
-	-0-	632
<hr/>	<hr/>	<hr/>
167,175	167,175	151,091
-	1,170,264	1,073,722
<u>167,175</u>	<u>1,337,439</u>	<u>1,224,813</u>
<u>\$167,175</u>	<u>\$1,337,439</u>	<u>\$1,225,445</u>

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

<u>REVENUES</u>	<u>1999</u>	<u>1998</u>
Taxes - Ad valorem	\$326,605	\$294,353
State Revenue Sharing	45,907	43,338
Compensation From Districts	4,958	4,631
Interest	34,766	32,890
Information Services	634	2,511
	<hr/>	<hr/>
TOTAL REVENUES	412,870	377,723
<u>EXPENDITURES</u>		
General Government		
Current Operating		
Salaries		
Assessor	81,917	69,550
Deputies	106,625	96,900
Other	2,400	2,400
Insurance Benefits	49,635	48,252
Retirement Benefits	13,382	10,120
Expense Allowance	8,025	6,955
Travel Expense	7,424	7,107
Auto Supplies	2,371	2,293
Office Supplies	1,929	2,694
Supplies - Uniforms	-0-	495
Professional Services	13,734	9,510
Other Insurance	2,674	4,458
Dues, Ads & Subscriptions	2,407	2,418
Equipment Expense	569	1,187
Postage	2,969	1,050
Telephone	4,183	3,555
Capital Outlay	16,084	42,698
	<hr/>	<hr/>
TOTAL EXPENDITURES	316,328	311,642
Excess of revenues over expenditures	96,542	66,081
Fund Balance - beginning	1,073,722	1,007,641
	<hr/>	<hr/>
Fund Balance at end of year	<u>\$1,170,264</u>	<u>1,073,722</u>

The accompanying notes are an integral part of this statement

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>ACTUAL</u>	<u>BUDGET</u>	VARIANCE FAVORABLE (UNFAVOR.)
<u>REVENUES</u>			
Taxes - Ad valorem	\$326,605	\$316,014	10,591
State Revenue Sharing	45,907	45,000	907
Interest	34,766	34,500	266
Information Services	634	750	(116)
Tax Roll Fees	<u>4,958</u>	<u>4,958</u>	(-0-)
TOTAL REVENUES	<u>412,870</u>	<u>401,222</u>	<u>11,648</u>
<u>EXPENDITURES</u>			
General Government			
Current Operating			
Salaries			
Assessor	81,917	80,250	(1,667)
Deputies	106,625	107,500	875
Other	2,400	2,700	300
Payroll Taxes	0	0	-0-
Insurance Benefits	49,635	50,000	365
Retirement Benefits	13,382	15,000	1,618
Expense Allowance	8,025	8,025	-0-
Travel Expense	7,424	9,000	1,576
Auto Supplies	2,371	2,500	129
Office Supplies	1,929	2,750	821
Uniforms	-0-	500	500
Professional Service	13,734	13,000	(734)
Other Insurance	2,674	2,500	(173)
Dues, Ads & Subs	2,407	2,400	(7)
Equipment Expense	569	1,000	431
Postage	2,969	3,000	31
Telephone	4,183	4,250	67
Capital Outlay	<u>16,084</u>	<u>16,000</u>	(84)
TOTAL EXPENDITURES	<u>316,328</u>	<u>320,375</u>	<u>4,047</u>
Excess of revenues over expenditures	96,542	80,847	15,695
Fund Balance at beginning	<u>1,073,722</u>	<u>1,073,722</u>	-0-
Fund Balance at end of year	<u><u>1,170,264</u></u>	<u><u>1,154,569</u></u>	<u><u>15,695</u></u>

The accompanying notes are an integral part of this statement

**EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessors are elected by the voters of each parish, Orleans Parish excepted, and serve terms of four years. The assessors assess property, prepare tax rolls, and submit the rolls to the Louisiana Tax Commission as prescribed by law. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniary responsible for the actions of the deputies.

The Assessor's office is located in the Evangeline Parish Courthouse in Ville Platte, Louisiana. The Assessor employs 5 employees, including 4 deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1999, there are 19,276 real property and movable property assessments totaling \$96,596,425.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the Evangeline Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) was established to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financial accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because of one or more of the reasons stated above, the assessor was determined to be a component unit of the Evangeline Parish Police Jury, the financial reporting unit. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fund

The General Fund, as provide by Louisiana Revised Statue 47:1906 is the principal fund of the assessor and is used to account for the operations of the assessor's office. Compensation received from the various taxing bodies is accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and interest revenues are treated as "susceptible to accrual".

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

E. BUDGET PRACTICES

The assessor prepares a budget at the beginning of each year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on a modified accrual basis of accounting and is made available for public inspection no later than 15 days prior to the beginning of the budgeted year. The budget is advertised in the assessor's official journal (local paper). All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1908, the assessor carries forward into subsequent years any unexpired appropriations.

Formal budget integration (within the accounting system) is not employed as a management control device. During the fiscal year, actual revenues and expenditures are compared to budgeted revenues and expenditures by the assessor. If actual revenues are falling short of budgeted revenues by five per cent or more or if actual expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted expenditures by five per cent or more, the original budget is amended by the assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The assessor has sole authority to amend the budget.

F. ENCUMBRANCES

The Evangeline Parish Assessor does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market

**EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are limited by R.S. 33:2955 and the Assessor's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; However, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. PREPAID ITEMS

The Evangeline Parish Assessor's policy is to expenses all items in the period purchased. This policy does not materially misstate the financial statements.

I. FIXED ASSETS

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund when purchased. Fixed assets are valued at historical cost and no depreciation has been provided on the general fixed assets.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

J. COMPENSATED ABSENCES

Accumulated unpaid vacation is recorded as an expenditure in the period paid. The amount of accumulated vacation is undetermined at this time, therefore, no provision has been made in the financial statements.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditures in the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future time.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

2. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	1999	1998
Balance - beginning	\$151,091	\$108,393
Additions	16,084	42,698
Deletions		
Balance - ending	167,175	151,091

3. CASH AND RELATED INVESTMENTS

At December 31, 1999, the assessor has cash and cash equivalents (book balances) totaling \$823,197 as follows:

Demand Deposits	\$371,197
Time Deposits	452,000
Total	823,197

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the assessor has \$823,197 in deposits. These deposits are secured from risk by \$400,000 of federal deposit insurance and the remainder is secured by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

Even though the pledged securities are considered uncollateralized (Category #3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

4. PENSION PLAN

Plan Description. Substantially all employees of the Evangeline Parish Assessor's office are members of the Louisiana Assessors Retirement System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - PENSION PLANS (CONTINUED)

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the parish assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the parish assessor are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions to the System for the years December 31, 1999, 1998, and 1997, were \$13,382, \$10,120, and \$9,313, respectively, equal to the required contribution for each year.

5. EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Evangeline Parish Police Jury provided the office space and utilities for the Assessor's office for the year ended December 31, 1999. Expenditures for these items are not reflected in the accompanying financial statements.

6. AD VALOREM TAXES

Ad valorem taxes are levied by October 1 at a rate of 3.09 mills and are due upon receipt of the tax bill and are delinquent if not paid before January 1 of the following year. On January 1, a tax lien attaches on property to secure the payment of all taxes, penalties, and interest ultimately imposed.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

7. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The assessor provides continuing health care benefits for its retired employees. Substantially all of the assessor's employees become eligible for those benefits if they reach normal retirement age while working for the assessor. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid solely by the assessor. The assessor recognizes the cost of providing these benefits (assessor's portion of premiums) as an expenditure when paid during the year.

8. RISK MANAGEMENT

The assessor carries commercial insurance for all major categories of risk including workers' compensation, general liability, and automobile liability. There have been no significant reductions in insurance coverage for the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

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

We have audited the general purpose financial statements of the Evangeline Parish Assessor, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000. 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 Evangeline Parish Assessor's general purpose 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 Evangeline Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure 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 a 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 that would be material in relation to the general purpose 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 weakness.

This report is intended for the information of the Assessor and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

McPherson Associates

June 12, 2000

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

There were no prior year findings.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

CORRECTIVE ACTION PLAN FOR
CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

THERE WERE NO AUDIT FINDINGS OR MANAGEMENT LETTER COMMENTS
FOR THE CURRENT YEAR.