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JOHN S. DOWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Rlys. Bujlockais
 St. Landry Parish Assessor
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Assessor, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the St. Landry Parish Assessor's management. 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 St. Landry Parish Assessor as of December 31, 1995, and the results of its operations 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 June 14, 1996 on our consideration of the St. Landry Parish Assessor's internal control structure and a report dated June 14, 1996 on the compliance with laws and regulations.

John S. Dowling & Company
 Opelousas, Louisiana
 June 14, 1996

ST. LANDRY PARISH ASSessor
DELTOUSAS, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1993

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL FUND</u>	<u>ACCOUNT GROUP</u> <u>GENERAL FUNDS</u> <u>ASSETS</u>	<u>TOTALS</u> <u>(REPRESENTED</u> <u>HEREIN)</u>
ASSETS			
Cash	\$154,938		\$154,938
Investments, at cost	427,765		427,765
Accrued interest receivable	3,939		3,939
Ad valorem tax receivable, net of allowance for uncollectibles	418,332		418,332
State revenue sharing receivable	67,342		67,342
Tax roll loan receivable	4,380		4,380
Equipment		\$193,384	193,384
Remodeling		11,835	11,835
Maps		108,433	108,433
Total assets	<u>1,008,848</u>	<u>313,661</u>	<u>1,322,509</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	<u>\$1,838</u>		<u>\$1,838</u>
Total liabilities	<u>1,838</u>	<u>-0-</u>	<u>1,838</u>
Fund equity			
Investment in general fixed assets		\$311,661	\$311,661
Fund balance			
Surplus/def	1,871,058		1,871,058
Total fund equity	<u>1,871,058</u>	<u>311,661</u>	<u>1,588,151</u>
Total liabilities and fund equity	<u>1,872,896</u>	<u>311,661</u>	<u>1,588,609</u>

The accompanying notes are an integral part of this statement.

ST. LOUIS PARISH AREA
OFFICIAL ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
OFFICIAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1993

REVENUES	
Taxes	
ad valorem taxes	\$418,000
Intergovernmental	
State revenue sharing	87,764
Charges for services	
Tax roll fees	34,381
Miscellaneous	
Interest income	<u>12,837</u>
Total revenues	<u>552,982</u>
EXPENDITURES	
Current	
Office and administrative	442,437
Capital outlay	<u>499</u>
Total expenditures	<u>442,936</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	110,046
FUND BALANCE, beginning of year	<u>582,361</u>
FUND BALANCE, end of year	<u>692,407</u>

The accompanying notes are an integral part of this statement.

ST. LAMERY PARISH ASSessor
DEVELOPED, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUALS - GENERAL FUND
FOR THE YEAR ENDED OCTOBER 31, 1979

	1979		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
REVENUES			
Taxes			
Ad valorem taxes	\$437,875	\$418,089	\$19,786
Intergovernmental			
State revenue sharing	89,800	67,784	(22,016)
Charges for services			
Tax roll fees	14,160	14,141	19
Miscellaneous			
Interest income	31,733	32,837	(1,104)
Total revenues	563,568	532,851	(30,717)
EXPENDITURES			
Current			
Office and administrative	442,219	442,437	(218)
Capital outlay	1,079	882	197
Total expenditures	443,298	443,319	(21)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			
	120,270	99,532	(20,738)
FUND BALANCE, beginning of year		582,361	
FUND BALANCE, end of year		681,893	

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH ASSessor
OFFICE, LAFAYETTE,
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the St. Landry Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. THE REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which actions 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 St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining 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
 - 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 financially 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.

St. Landry Parish Assessor
Colombia, Louisiana
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. THE REPORTING ENTITY (Continued)

Based on the criteria described above, the St. Landry Parish Assessor is not a component unit of the Police Jury but is a primary government due to the following:

1. The Assessor is an independently elected official.
2. The Assessor is fiscally independent of the police jury.
3. The Assessor's office is legally separate from the police jury.

C. FUND ACCOUNTING

The St. Landry Parish 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.

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 to the funds because they do not directly affect net expendable available financial resources.

The following fund type and account group are used by the St. Landry Parish Assessor:

1. General Fund. The General Fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.
2. General Fixed Assets Account Group. This account group is used to account for all property and equipment of the St. Landry Parish Assessor.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its management focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

ST. LANDRY PARISH ASSASSOR
OPPERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (D) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BAIS OF ACCOUNTING (Continued)

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income is considered "measurable" when assessed and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their collectibility seems certain. Interest income on investments is recorded when the investments have matured and the income is both measurable and available. All other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless significant.

E. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. Budgeted amounts presented are as amended by the St. Landry Parish Assessor on December 21, 1995, in a public hearing. Operating appropriations lapse at year-end.

F. ENCUMBRANCES

The St. Landry Parish Assessor does not utilize an encumbrance system.

G. INVESTMENTS

Investments are stated at cost, which approximates market. These investments which are certificates of deposits are fully secured through Federal depository insurance. Louisiana statutes authorize the Assessor to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

H. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. All fixed assets are valued at historical cost. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable). The Assessor does not have public roads or infrastructure outlays. No interest costs have been incurred on fixed asset acquisitions. Assets in the general fixed assets account group are not depreciated.

ST. LAMERY PARISH ASSessor
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. COMPENSATED ABSENCE

Employees of the Assessor's office earn 3 days of annual leave during the first year of employment, 30 days of annual leave from one to ten years of employment, and 15 days of annual leave after ten years of employment. Annual leave must be taken in the year earned and cannot be carried forward from year to year. Payment is not made for unused annual leave upon retirement or termination of employment. Employees of the Assessor's office earn 1 day of sick leave for each month worked. Unused sick leave time may not be added to vacation or retirement nor will any unused sick leave be paid upon termination.

2. TOTAL COLUMN ON GENERAL PURPOSE FINANCIAL STATEMENTS

Total columns on the general purpose financial 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. Entries in such data comparable to a consolidation.

NOTE (2) - BANK AND INVESTMENTS

As December 31, 1983, the carrying amount of the Assessor's checking accounts was \$186,836, and the bank balances were 2384,318. The carrying amounts and bank balances of investments are the same amount, which is \$427,383. The bank balances of the checking accounts and the investments of certificates of deposit were covered by Federal depository insurance or by collateral held by the banks in the Assessor's name.

NOTE (3) - AD VALOREM TAXES

Property taxes receivable at December 31, 1983 was as follows:

Taxes Receivable	Estimated Receivable	Net Taxes Receivable
\$427,383	\$0,000	\$427,383

An estimated allowance for uncollectible ad valorem tax has been set up based on prior years' experience.

The Assessor's millage assessed for 1983 is 2.85 mills. The Assessor's ad valorem tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government matches the tax call for ad valorem taxes for the Assessor. The ad valorem tax, levied for the calendar year, is due to the intermediary government on or before December 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

ST. LANDRY PARISH ASSessor
OFFICES, LAFAYETTE,
BOEHR TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE (A) - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets during the year ended December 31, 1993 is as follows:

	Balance 12/31/92	Additions	Disposures	Balance 12/31/93
Equipment	\$192,861	\$495		\$193,356
Renovelling	31,855			31,855
Maps	188,650	—	—	188,650
	<u>\$413,366</u>	<u>\$495</u>	<u>—</u>	<u>\$413,861</u>

NOTE (B) - PENSION PLAN

(a) General

The St. Landry Parish Assessor participates in the Louisiana Assessors' Retirement Fund. This plan is a non-sharing multiple-employer statewide funded defined benefit plan which covers substantially all full time employees. The St. Landry Parish Assessor's payroll covered by the plan for the year ended December 31, 1993 was \$218,882. The Assessor's total payroll for the year ended December 31, 1993 was \$270,978.

The contribution requirements for the year ended December 31, 1993 were as follows:

	Employer Contribution		Employee Contribution	
	Percentage	Amount	Percentage	Amount
Louisiana Assessors' Retirement Fund	<u>4.80%</u>	<u>\$10,506</u>	<u>1.80%</u>	<u>\$39,382</u>

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligations determined through actuarial valuations performed as of the dates noted are shown individually.

ST. LOUISY PARISH ASSOCIATE
OFFICERS, LOUISIANA
STATE OF FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE (A) - PENSION PLAN (Continued)

<u>Louisiana Associate's Retirement Fund</u>	
Pension benefit obligations:	
Current employees	\$10,329,486
Retirees, beneficiaries and terminated	42,323,828
Total	52,653,314
Book value of assets	52,433,256
Unfunded pension benefit obligation	20,220,148
Date of last actuarial valuation	September 30, 1993
Actuarial cost method	Futures attained age normal

NOTE (B) - DETAILS OF EXPENDITURES OF THE GENERAL FUND

A presentation of General Fund expenditures along with a comparison of budget for the year 1993 is as follows:

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>Office and administration</u>			
Salaries - Announcer	\$55,765	\$55,765	
Deputy	185,450	185,450	
Other	54,752	53,783	\$968
Insurance benefits	44,895	44,895	1,894
Expense allowances	3,315	3,315	
Travel and education	18,500	18,502	(150)
Auto expense	2,730	2,888	(158)
Office uniforms	3,480		3,480
Office supplies	18,321	18,586	(265)
Telephones	7,587	8,209	(622)
Other insurance	4,888	7,562	(264)
Rent, rate, and subscriptions	3,834	3,767	(133)
Professional services	25,803	25,145	(1,267)
Retirement benefits	16,878	17,405	3,427
Printing	513	513	
Postage	4,413	3,889	524
Equipment maintenance	9,215	10,384	(1,169)
Payroll taxes		4,584	(4,584)
Unemployment taxes	861	861	
Mapping project	2,382	2,328	(54)
Total	447,379	447,437	(58)
<u>Capital outlay</u>			
Equipment	1,876	473	1,403
Total	549,255	547,910	1,345

ST. LOUIS PUBLIC SERVICE
OFFICIALS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

NOTE (7) - OPERATING LEASE

In October, 1984, the Assessor entered into an operating lease for a new automobile. The operating lease is for 24 months with 23 monthly payments of \$481 and a final payment of \$14,969. At the end of the lease, the Assessor has the option of paying the final payment or canceling the contract. Rental expense for 1985 is \$8,774.

The future minimum rental payments required by the lease are as follows:

1986	<u>\$1,818</u>
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JOHN S. DOWLING & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Ryan Popelchak
St. Landry Parish Assessor
Opulens, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Assessor as of and for the year ended December 31, 1993, and have issued our report thereon dated June 14, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

The management of the St. Landry Parish Assessor, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, existence and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. 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 general purpose 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. 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 or operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the St. Landry Parish Assessor, for the year ended December 31, 1993, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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Honorable Elvin Daplechaie
St. Landry Parish Assessor
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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 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 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the information of the St. Landry Parish Assessor, his management and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John A. Dowling & Company
Auditors, Louisiana
June 14, 1996



JOHN S. BOWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Ryan Dupluchain
 St. Landry Parish Assessor
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Assessor as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 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. These 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.

Compliance with laws, regulations, contracts, and grants applicable to the St. Landry Parish Assessor is the responsibility of the Assessor's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Assessor's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit 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 instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the St. Landry Parish Assessor, its management, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Bowling & Company
 Opelousas, Louisiana
 June 14, 1996