

ST. MARTIN PARISH ASSessor  
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

15) Parish Plan

Plan description: The St. Martin Parish Assessor contributes to the Louisiana Assessors' Retirement Fund, a cost-sharing multiple employer defined benefit pension plan administered by a separate Board of Trustees. Provisions of the plan are set forth in the Louisiana Revised Statutes 11:1481 through 11:1485 to provide retirement, disability and survivor benefits for the assessors and their permanent, full-time employees. The Board of Trustees of the Louisiana Assessors' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Board of Trustees, Louisiana Assessors' Retirement Fund, P.O. Box 1788, Shreveport, Louisiana, 71268.

Funding policy: Plan members are required to contribute 7 percent of their annual covered salary and the assessor is required to make contributions of 3 percent through October 1, 1994 and 3.5 percent through December 31, 1994 of the salaries. In addition, the system receives one-fourth of one percent of the taxes shown to be collected on the tax rolls of each parish and receives sharing funds as appropriated each year by legislature. The employer's net actuarially required contribution for the year ended September 30, 1994 was 3.74 percent of covered payroll. The St. Martin Parish Assessor's contributions to the retirement system for the periods June 30, 1994, 1995 and 1996 were \$18,000, \$23,481 and \$23,195 respectively.

16) Litigation

There is no litigation pending against the Assessor's office as December 31, 1996.

17) Risk Management

The Assessor is exposed to risks of loss in the areas of general and auto liability and workers' compensation. These risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current year.

18) Expenditures of the Assessor Paid by the Parish Council

The Assessor's office is included in the St. Martin Parish CourtHouse. The upkeep and maintenance of the courthouse is paid by the St. Martin Parish Police Jury. In addition, the Parish Jury also pays some of the Assessor's operating expenditures. These expenditures are not reflected in the accompanying financial statements.

ST. MARTIN PARISH ASSOCIATION  
 St. Martinville, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Group  
 December 31, 1998

ASSETS	Governmental Fund Type General Fund	Account GROUP General Fund Assets	Totals	
			Governmental Only	
			1998	1997
Cash and investments	\$53,393	\$ -	\$ 53,393	\$ 544,401
Receivables:				
All various taxes	371,028	-	371,028	323,116
Allowance for uncollectibles	(58,843)	-	(58,843)	(48,373)
Accrued interest	8,559	-	8,559	8,345
Vehicles, logs and equipment	-	425,787	425,787	423,870
Total assets	\$971,590	\$425,787	\$1,397,348	\$1,388,359
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 3,243	\$ -	\$ 3,243	\$ 510
Total liabilities	3,243	-	3,243	510
Fund equity:				
Investment in general fund assets	-	425,787	425,787	423,870
Fund balances -				
Unreserved and undesignated	\$25,348	-	\$25,348	\$48,818
Total fund equity	\$25,348	425,787	451,135	472,688
Total liabilities and fund equity	\$971,590	\$425,787	\$1,397,348	\$1,388,359

The accompanying notes are an integral part of this statement.

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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Honorable Mitchell LeBlanc  
St. Martin Parish Assessor  
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Assessor, as of and for the year ended December 31, 1996, and have issued our report, lettered dated May 20, 1997.

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, contracts, and grants applicable to the St. Martin Parish Assessor is the responsibility of the Assessor. As part of obtaining reasonable assurance about whether the 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 of the general purpose 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 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.

*Kolder, Champagne, Slaven, & Rainey*

Certified Public Accountants

Bossier Bridge, Louisiana  
May 20, 1997

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We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Insufficient Segregation of Accounting Functions

##### Findings:

Due to the small number of accounting personnel, the Director did not have adequate segregation of functions within the accounting system.

##### Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

##### Response:

No response is considered necessary.

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 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the above reportable condition is a material weakness.

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

*Keller, Champagne, Slawn, & Rainey*

Certified Public Accountants

Monroe, Louisiana

May 15, 1997

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL,  
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
COMPENSATORY ADAPTATION STANDARDS**

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Honorable Mitchell Loblaw  
St. Martin Parish Assessor  
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Assessor as of and for the year ended December 31, 1999, and have issued our report thereon dated May 17, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Compensatory Adaptation 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 St. Martin Parish Assessor 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. 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 recorded 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 and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the St. Martin Parish Assessor, for the year ended December 31, 1999, 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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## INTERNAL CONTROL AND COMPLIANCE

ST. MARTIN PARISH ASSessor  
 ST. MARTINVILLE, LOUISIANA

Notes to Financial Statements (Continued)

61) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied in June and billed to the taxpayers by the St. Martin Parish Sheriff in November. Billed taxes are due by December 31. Delinquent delinquents on January 1 of the following year. An allowance is established for delinquent taxes to the extent that the collection is probable.

The taxes are based on assessed values determined by the St. Martin Parish Tax Assessor and are collected by the Sheriff. The taxes are remitted to the Tax Assessor net of deductions for genuine fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended December 31, 1996, special assessment district taxes were levied at the rate of 3.43 mills on property with assessed valuations totaling \$91,898,698.

Total special assessment district taxes levied during 1996 were \$313,367. Taxes receivable at December 31, 1996, was \$371,818 and the allowance for uncollectible receivables was \$18,991.

62) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance at January 1, 1996	Additions	Retirements	Balance at December 31, 1996
Maps	\$283,258	\$ -	\$ -	\$283,258
Office equipment	61,848	5,814	129,879	37,783
Computer equipment	62,813	2,381	12,346	52,848
Vehicles	48,385	-	-	48,385
Total general fixed assets	\$456,304	\$8,195	\$142,225	\$322,274

ST. MARTIN PARISH ASSOCIATION  
 26. Baton Rouge, Louisiana

Notes to Financial Statements (Continued)

(3) Cash and Interest-Bearing Deposits

Under state law the Assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Assessor may deposit in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the Assessor has cash and interest-bearing deposits (book balances) totaling as follows:

Demand deposits	\$ 8,888
Time deposits	482,181
<b>Total</b>	<b>\$491,069</b>

These deposits are stated at book, which approximates market. Under state law, these deposits (or the resulting book 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually agreeable to both parties. Deposit balances (book balances) at December 31, 1996, are secured as follows:

Bank balances	\$480,170
Federal deposit insurance	250,780
Pledged securities (Category 3)	421,717
<b>Total secured deposits</b>	<b>\$1,152,667</b>
<b>Excess of secured deposits over bank balances</b>	<b>\$661,597</b>

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Assessor's name. Even though the pledged securities are considered collateralized (Category 3) Louisiana Revised Statute 37:1217 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.



ST. MARTIN PARISH ASSessor  
St. Martin Parish, Louisiana

Notes to Financial Statements (Continued)

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Vacation and Sick Leave

Each employee is allowed a two week vacation annually. There is no formal policy pertaining to sick leave; sick leave is granted at the discretion of the Assessor.

In the discretion of the Assessor, employees may be paid at termination or retirement for vacation leave accumulated during the current year. In December 31, 1984, the Assessor has no accumulated leave benefits required to be reported in accordance with GASB Codification 98.

H. Total column on balance sheet

The "total" column on the balance sheet is captioned "Management Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. Accruals

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of money are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Assessor as an extension of formal budgetary integration in the funds.

J. Post-employment Health Care Benefits

All employees who retire from the Assessor's office are eligible for post-retirement health care benefits. The Assessor currently funds the costs of these benefits. The Assessor is not expected to do so. If the Assessor's office should ever experience difficulty funding these costs, this practice would be discontinued. The costs of retirees' health care benefits are recognized as an expenditure as paid. For 1984, these costs totaled approximately \$1,500.

K. Adoption of GASB Statement No. 27

During the year ended December 31, 1978, the Assessor adopted GASB Statement No. 27, Accounting for Transactions by State and Local Governmental Entities.

ST. MARTIN PARISH AUDITOR  
18, Martinville, Louisiana

NOTE TO FINANCIAL STATEMENTS (Continued)

valued at historical cost. The account group is not a "fund". It is measured only with the measurement of financial position and does not involve measurement of results of operations.

There are no long-term obligations at December 31, 1998.

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 AUDITOR'S records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Compensation from taxing bodies and ad valorem taxes are recorded in the year ad valorem taxes are assessed. Ad valorem taxes are assessed for the calendar year and become payable on November 15 of each year and due by December 31 of that year. Interest income is recorded when earned. All other revenues are recorded when received.

Expenditures

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

E. Budget Practices

The Auditor prepares a budget for the General Fund on the modified accrual basis of accounting. The budget is advertised in the official parish paper, a public hearing is conducted and the budget is adopted and filed. Notices of availability, adoption of budget, or others, are published. Budget amounts included in the accompanying financial statements include original and/or amended adopted budget amounts. All budgetary appropriations lapse at the end of each year.

ST. MARTIN PARISH ASSOCIATION  
 21. Mallenville, Louisiana

(Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (GAAP Basis) and Actual  
 Governmental Fund Type - General Fund  
 Year Ended December 31, 1999  
 With Comparative Actual Amounts for Year Ended December 31, 1998)

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
<b>REVENUES:</b>				
Intergovernmental revenues -				
Ed values loans	\$287,508	\$281,400	\$6,098	\$284,447
Preparation of tax roll	5,798	6,219	529	5,490
State revenue sharing	40,882	41,837	1,055	40,348
DEBT	29,878	29,638	240	29,248
Other	1,158	1,888	730	718
<b>Total revenues</b>	<b>359,126</b>	<b>381,972</b>	<b>22,846</b>	<b>380,251</b>
<b>Expenditures:</b>				
Current -				
Personnel services and related benefits	243,343	241,842	1,501	247,444
Operating services	14,445	11,851	2,594	14,198
Materials and supplies	26,812	24,612	2,200	25,117
Capital outlay	1,808	2,528	820	1,756
<b>Total expenditures</b>	<b>286,408</b>	<b>280,833</b>	<b>5,575</b>	<b>289,515</b>
<b>Excess of revenues over expenditures</b>	<b>72,718</b>	<b>101,139</b>	<b>28,421</b>	<b>90,736</b>
<b>Fund balance, beginning of year</b>	<b>388,438</b>	<b>388,438</b>		<b>387,118</b>
<b>Fund balance, end of year</b>	<b>461,156</b>	<b>489,577</b>	<b>28,421</b>	<b>477,854</b>

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the St. Martin Parish AIRBORNE.

*Kolder, Champagne, Maren, & Rairry*

Chartered Public Accountants

MONROE BRIDGE, Louisiana  
May 15, 1997

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## INDEPENDENT AUDITOR'S REPORT

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Honorable Mitchell Landrum  
St. Martin Parish Assessor  
St. Martinville, Louisiana

We have audited the accompanying general purpose financial statements of the St. Martin Parish Assessor as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Martin Parish 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 St. Martin Parish Assessor, as of December 31, 1996, 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 May 18, 1997 on our consideration of the St. Martin Parish Assessor's internal control structure and a report dated May 18, 1997 on the compliance with laws and regulations.

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**ST. MARTIN PARISH ASSESSOR**  
**St. Martinville, Louisiana**

**Financial Report**

**Year Ended December 31, 1990**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public, or reviewed, or 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: Jul 17 1991



BY: MARTIN PAULIN ASSessor  
St. Martinville, Louisiana

Filed in Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a term of four years. The Assessor assesses property, prepares tax rolls and admits the rolls to the Louisiana Tax Commission as prescribed by law.

The accounting and reporting policies of the Assessor conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Assessor includes all funds, account groups, activities, or centers, that are controlled by the Assessor or an independently elected parish official. The activities of the parish police jury, parish school board, other independently elected parish officials, and municipal level governments are not included within the accompanying financial statements as they are considered autonomous governments. Those units of government issue financial statements separate from that of the Parish Assessor.

B. Fund Accounting

The accounts of the Assessor are organized on the basis of a fund (General Fund) and an account group, each of which is considered a separate accounting entity. The operations of the General Fund, as provided by Louisiana Revised Statute 45:2806, are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statute 47:1887-2808, is accounted for in this fund and general operating expenditures are paid from this fund.

C. Fund Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (except fixed assets) are accounted for in the general fund assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are