

**EVANGELINE PARISH ASSESSOR
WILLE PLATTE, LOUISIANA**

SCHEDULE OF INTERNAL CONTROL STRUCTURE REPORTABLE CONDITION
For the Year Ended December 31, 1994

FINDING: Inadequate segregation of duties.

CONDITION: The Assessor's staff is not large enough to permit an adequate segregation of employee duties for effective internal control over the purchasing invoice approval, processing and general ledger and reporting (journal entry preparation, approval and recordation) cycles.

CRITERIA: The processing of purchases and journal entries under the control of one person represents a failure to segregate the incompatible accounting activities.

EFFECT: The effect is such that errors, either intentional or unintentional, in the processing of purchases and journal entries could occur and not be detected in a timely manner and in the ordinary course of operations.

CAUSE: The size of the Assessor's staff does not permit an adequate segregation of incompatible duties.

RECOMMENDATION: Due to the its size the Assessor does not have sufficient staff to establish adequate segregation of duties. Therefore, the cost associated with reducing this deficiency in the design or operation of the internal control structure may not be considered justified.

MANAGER RESPONSE: The Assessor has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at the current time.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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.

Reportable conditions are included in the attached "Schedule of Internal Control Structure Reportable Conditions".

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 none of the reportable conditions described in the schedule is a material weakness.

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

McRae & Associates

Baton Rouge, Louisiana
June 20, 1997

**REPORT ON THE INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the general purpose financial statements of Evangeline Parish Assessor, Ville Platte, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 30, 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 general purpose financial statements are free of material misstatement.

The Evangeline 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 objective 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 component unit 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, projections 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 component unit financial statements of the Evangeline Parish Assessor for the year ended December 31, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**COMPLIANCE REPORT BASED ON AN AUDIT OF COMPONENT
UNIT FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the general purpose financial statements of Evangeline Parish Assessor, Ville Platte, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 30, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Evangeline Parish Assessor, Ville Platte, Louisiana, is the responsibility of the Assessor's management. As part of obtaining reasonable assurance about whether the component unit 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, our objective 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 Assessor and legislative Auditor's office. However, this report is a matter of public record, and its distribution is not limited.

McLight & Associates

Baton Rouge, Louisiana
June 30, 1997

**EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - PENSION PLANS (CONTINUED)

As provided by Louisiana Revised Statute 11:103, the employer contributions to the System for the years December 31, 1993, 1994, and 1995, were \$7,113, \$7,441, and \$7,398, respectively, equal to the required contributions for each year.

7. 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, 1996. Expenditures for these items are not reflected in the accompanying financial statements.

8. AD VALOREM TAXES

Ad valorem taxes are levied by October 1 at a rate of 1.08 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

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 60 with at least 10 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 1788, Shreveport, Louisiana 7188-1788, or by calling (318) 428-8448.

Funding Policy. Plan members are required by state statute to contribute 7.8 percent of their annual covered salary and the parish assessor is required to contribute at an actuarially determined rate. The current rate is 5.8 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.

EVANGELINE PARKER ASSessor
WILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

2. CASH AND RELATED INSTRUMENTS

At December 31, 1986, the assessor has cash and cash equivalents (book balances) totaling \$540,471 as follows:

| | |
|-----------------|------------------|
| Demand Deposits | \$200,432 |
| Time Deposits | 340,039 |
| Total | <u>\$540,471</u> |

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, 1986, the assessor has \$440,671 in deposits. These deposits are secured from risk by \$200,000 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 GRSB Category 31.

Even though the pledged securities are considered uncollateralized (Category #2) under the provisions of GASB Statement 3, Louisiana Revised Statute 28:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

L. FUND RESERVE

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 prescribed 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.

2. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

| | <u>1996</u> | <u>1995</u> |
|---------------------|----------------|----------------|
| Balance - beginning | \$183,795 | \$85,580 |
| Additions | 4,578 | 18,295 |
| Deletions | | |
| Balance - ending | <u>188,373</u> | <u>103,795</u> |

EVANGELINE PARISH ASSOCIATION
WELLS PLATE, LOUISIANA

NOTES TO 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 ABSENCE

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 sabbatical leave privileges, computed in accordance with GASB Codification Section 640, is recognized as a current-year expenditure 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.

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.

EVANGELINE PARISH ASSessor
WILK PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

E. BUDGET PRACTICES

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund. All annual appropriations lapse at fiscal year end.

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

H. PREPAID ITEMS

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

EMERSON 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 provided by Louisiana Revised Statute 13:783, 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 "receivable to accrual".

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

**EVANGELINE PARISH ASSESSOR
WILE 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

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 the purposes, the Evangeline Parish Police Jury is the financial reporting entity Evangeline 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 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

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 primarily 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, 1996, there are 17,888 real property and movable property assessments totaling 26,338,887 and \$3,348,978 respectively. This represents an increase of assessments totaling \$325,746 over the prior year.

EVANGELINE PARISH ASSessor
VILLE PLATTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GNAP BASIS) AND ACTUAL -
GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1990

| | ACTUAL | BUDGET | VARIANCE FUNDABLE DIFFERENCE |
|--------------------------------------|----------------|----------------|------------------------------------|
| REVENUES | | | |
| Taxes - Ad valorem | \$288,868 | \$288,000 | 868 |
| State Revenue Sharing | 58,042 | 52,500 | (2,458) |
| Interest | 4,245 | 4,000 | 245 |
| Information Services | | 2,500 | (2,500) |
| Tax Mail Fees | 3,282 | 3,000 | 282 |
| TOTAL REVENUES | 357,337 | 347,000 | 2,337 |
| EXPENDITURES | | | |
| General Government | | | |
| Current Operating | | | |
| Salaries | | | |
| Assessor | 80,788 | 80,788 | |
| Deputies | 82,998 | 82,800 | (198) |
| Other | 2,488 | 2,000 | 488 |
| Payroll Taxes | 976 | 0 | (976) |
| Insurance Benefits | 28,138 | 48,000 | 19,862 |
| Retirement Benefits | 7,152 | 7,000 | (152) |
| Expense Allowance | 5,076 | 5,076 | |
| Travel Expense | 7,104 | 2,500 | 4,604 |
| Auto supplies | 2,742 | 2,000 | 742 |
| Office Supplies | 3,392 | 2,800 | 592 |
| Professional Service | 26,187 | 28,000 | (1,813) |
| Other Insurance | 1,830 | 2,400 | 570 |
| Boon, Ads & Gals | 2,272 | 2,000 | (272) |
| Equipment Expenses | 28 | 2,400 | 2,372 |
| Mortgage | 480 | 1,000 | 520 |
| Telephone | 2,272 | 2,000 | (272) |
| Capital Outlay | 4,588 | 5,000 | 412 |
| TOTAL EXPENDITURES | 330,280 | 333,526 | 2,246 |
| Excess of revenues over expenditures | 27,057 | 13,474 | 13,583 |
| Fund Balance at beginning | 248,882 | 248,882 | |
| Fund Balance at end of year | 275,939 | 262,356 | 13,583 |

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 - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 1986 AND 1985

| REVENUES | 1986 | 1985 |
|--------------------------------------|----------------|----------------|
| Taxes - Ad Valorem | \$286,988 | \$259,195 |
| State Revenue Sharing | 50,842 | 52,647 |
| Compensation From Districts | 3,223 | 3,756 |
| Interest | 6,246 | 5,625 |
| Tax Roll Fees | | 3,888 |
| Information Services | 3,423 | 2,830 |
| Tax Refunds | | 899 |
| TOTAL REVENUES | 349,722 | 337,438 |
| | | |
| EXPENDITURES | | |
| General Government | | |
| Current Operating | | |
| Salaries | | |
| Assessor | 50,760 | 50,760 |
| Deputies | 82,850 | 76,350 |
| Other | 3,400 | 3,340 |
| Insurance Benefits | 39,138 | 43,856 |
| Retirement Benefits | 7,117 | 7,481 |
| Payroll Taxes | 976 | 0 |
| Expense Allowance | 5,078 | 6,478 |
| Travel Expense | 7,108 | 6,987 |
| Auto Supplies | 2,741 | 2,570 |
| Office Supplies | 2,983 | 1,889 |
| Supplies - Uniforms | 1,266 | |
| Professional Services | 18,197 | 43,821 |
| Other Insurance | 1,838 | 1,985 |
| Dues, Ads & Subscriptions | 2,773 | 3,046 |
| Equipment Expense | 18 | 1,604 |
| Postage | 688 | 1,317 |
| Telephone | 3,277 | 2,952 |
| Capital Outlay | 4,598 | 18,295 |
| TOTAL EXPENDITURES | 230,220 | 282,891 |
| Excess of revenues over expenditures | 119,502 | 54,547 |
| Fund balance at beginning of year | 680,831 | 680,021 |
| Fund balance at end of year | 799,333 | 734,568 |

The accompanying notes are an integral part of this statement.

Account
Group

Total
Memorandum Balgt.

General
Fixed Assets

| | 1956 | 1955 |
|------------------|-------------------|-------------------|
| \$ - | \$ 360,422 | \$ 198,011 |
| - | 340,829 | 228,868 |
| - | 281,877 | 278,262 |
| - | 1,188 | 2,058 |
| - | 38,730 | 14,818 |
| | | 2,058 |
| <u>108,393</u> | <u>108,393</u> | <u>302,785</u> |
| <u>108,393</u> | <u>\$ 874,767</u> | <u>\$ 862,364</u> |
| | | |
| \$ - | \$ -0- | \$ 0 |
| <u>-</u> | <u>-0-</u> | <u>0</u> |
| | | |
| 108,393 | 108,393 | 102,795 |
| - | 668,374 | 749,568 |
| <u>108,393</u> | <u>776,767</u> | <u>852,363</u> |
| | | |
| <u>\$108,393</u> | <u>\$ 874,767</u> | <u>\$ 862,364</u> |

EVANGELINE PARISH ASSessor
WILL PLATE, LOUISIANA

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

A S S E T S

| | Governmental Fund Type |
|---|---------------------------|
| | General Fund |
| Cash (Note 5) | \$200,832 |
| Investments, at cost (Note 6) | 340,039 |
| Ad Valorem Tax Receivable | 381,877 |
| Tax Roll Fees | 1,198 |
| State Revenue Sharing Reversible Competition Tax | 38,730 |
| Equipment (Note 2) | - |
| Total Assets | <u>\$962,676</u> |

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- |
| Total Liabilities | <u>-0-</u> |
| Fund Equity: | |
| Investment in General Fund Assets | |
| Fund Balance: | |
| unreserved - undesignated | \$88,373 |
| Total Fund Equity | <u>\$88,373</u> |
| Total Liabilities and Fund Equity | <u>\$88,373</u> |

The accompanying notes are an integral part of this statement

INDEPENDENT AUDITOR'S REPORT

Honorable Weber Leo Deshotelis
Evangeline Parish Assessor
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Assessor, Ville Platte, Louisiana, a component unit of the Evangeline Parish Police Jury 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 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, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

McElroy & Associates

Baton Rouge, Louisiana
June 20, 1997

BOSSBORNE PARISH ASSOCIATE
VILLE PLACETTE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS WITH AUDITOR'S REPORT
FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

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STATE OF LOUISIANA
 LEGISLATIVE AUDITOR
 37 1133 72-24

INDEPENDENT AUDITOR'S REPORT

**EVANGELINE PARISH ASSESSOR
 VILLE PLATTE, LOUISIANA**

FINANCIAL STATEMENTS

DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, 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: 1/10/97 J
 1038