

EVANGELINE PARISH
SALES AND USE TAX COMMISSION
501 PINE STREET

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**EVANGELINE PARISH
SALES AND USE TAX COMMISSION**
Villie Platte, Louisiana

Financial Report

Year Ended June 30, 1988

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Release Date NOV 2 5 1988

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INDEPENDENT AUDITORS' REPORT

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Members of the Board of Commissioners
Evangeline Parish Sales and Use Tax Commission
Villie Brette, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Sales and Use Tax Commission, as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Evangeline Parish Sales and Use Tax Commission'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 the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Sales and Use Tax Commission, as of June 30, 1998, 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 our report dated July 14, 1998 on our consideration of the Evangeline Parish Sales and Use Tax Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "supplemental information" in the table of contents is presented for purposes of additional analysis and is not a required part of the

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financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

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.

Kollar, Champagne, Slava & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
July 26, 2008

**GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)**

BERNARDINE PARSON SALES AND USE TAX COMMISSION
 Ville Platte, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
 June 30, 1999

	governmental Fund Type General	fiduciary Fund Type Trustee	ACCOUNT		
			General	Floated	
			1999	1999	
ASSETS					
Cash	\$ 27,323	\$13,977	\$ -	\$ 48,000	\$ 51,363
Interest-bearing deposits	208,847	10,422	-	223,000	179,177
Receivables interest receivable	1,265	-	-	1,265	1,265
Equipment	-	-	48,073	48,073	33,800
Building	-	-	64,285	64,285	81,738
Total assets	\$238,123	\$24,402	\$108,258	\$186,600	\$288,536
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 1,883	\$ -	\$ -	\$ 1,883	\$ 1,814
Due to taxing bodies and others	-	23,283	-	23,283	21,806
Total liabilities	1,883	23,283	-	28,869	24,500
Fund equity:					
Investment in general					
Floated assets	-	-	108,258	108,258	87,168
Fund balance - unreserved, undesignated	233,342	-	-	233,342	286,602
Total fund equity	233,342	-	108,258	233,890	281,836
Total liabilities and fund equity	\$238,123	\$24,402	\$108,258	\$186,600	\$288,536

The accompanying notes are an integral part of this statement.

(UNAMENDED) SENATE SALARY AND USE TAX COMMISSION
Vilja Fisher, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (BAMP) Initial and Actual - Governmental Fund Type - General Fund
Year Ended June 30, 1998
With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - Favorable (Unfavorable)	1997
	Budget	Actual		
REVENUES:				
Sales tax collections fees	4154,000	4263,700	109,700	3286,843
Interest income	-	8,151	8,151	819
Total revenues	<u>4154,000</u>	<u>4271,851</u>	<u>117,851</u>	<u>3287,662</u>
EXPENDITURES:				
Current -				
Salaries	35,500	35,137	363	78,339
Payroll taxes	4,500	5,770	1,270	6,032
Retirements	2,175	2,104	71	782
Office supplies	2,800	2,200	(700)	3,485
Travel	4,870	4,000	870	3,471
Health benefits	4,800	5,394	600	3,339
Workman's compensation	600	604	40	710
Professional fees	4,800	1,850	(4,040)	8,332
Telephone	2,800	2,807	(207)	-
Utilities	2,800	2,810	(10)	5,004
Postage	7,500	4,900	2,600	5,792
General insurance	1,400	1,385	15	1,982
Commission members per diem	2,800	2,870	(70)	1,788
Miscellaneous	2,800	2,400	400	1,807
Outside services	-	1,380	(1,380)	1,200
Repairs	7,000	2,800	4,200	4,449
Capital outlay	-	2,288	(2,288)	540
Total expenditures	<u>117,120</u>	<u>118,487</u>	<u>1,367</u>	<u>115,910</u>
Excess of revenues over expenditures	<u>396,880</u>	<u>353,364</u>	<u>43,516</u>	<u>211,752</u>
Other financing sources (used):				
Operating transfers in	-	12,000	12,000	5,000
Operating transfers out	-	(8,100)	(8,100)	(12,000)
Total other financing sources (used)	-	<u>3,900</u>	<u>3,900</u>	<u>(6,999)</u>

(continued)

EVANGELINE PARISH SALARY AND BENEFIT COMMISSION
Slidell Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP basis) and Actual - Governmental Fund Type - General Fund
(Continued)

Year Ended June 30, 1998

With Comparative Actual Amounts For Year Ended June 30, 1997

	1998		Variance - Favorable (Unfavorable)	1997
	Budget	Actual		
Revenues of REVENUES OTHER expenditures and OTHER uses	12,880	60,880	48,000	61,868
Fund balance, beginning	168,662	166,962	---	167,538
Fund balance, ending	181,542	333,742	152,200	335,096

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SALES AND USE TAX COMMISSION
Village Square, Louisiana

Notes to Financial Statements

101 Summary of Significant Accounting Policies

The Evangeline Parish Sales and Use Tax Commission (hereinafter referred to as the "Commission") has been created by and in accordance with the provisions of Article V, Section 3 of the Louisiana Constitution, and RSA-R.S. 33:344.1 for the purpose of administering, collecting and enforcing the collection of the sales and use taxes of the taxing authority of Evangeline Parish.

The accounting and reporting policies of the Commission conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:113 and the industry audit guide, Public of State and Local Government Units.

The following is a summary of certain significant accounting policies:

A. FINANCIAL REPORTING ENTITY

The Commission is governed by a Board of Commissioners composed of nine members that consists of one representative from each political subdivision within the parish which levies a sales and use tax.

For financial reporting purposes, the Evangeline Parish Sales and Use Tax Commission includes all funds and account groups which are controlled by or dependent on the Board of Commissioners. The Board of Commissioners are solely responsible for the operations which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Fund Accounting

The accounts of the commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of the funds are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are accounted for in an individual fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

STANDARDIZED FINANCIAL STATEMENTS AND USE TAX COMMISSION
Little Plains, Louisiana

Notes to Financial Statements Continued

Governmental Fund -

General Fund

The General Fund is the principal fund of the Commission and is used to account for all financial resources of the Commission. General operating expenditures are paid from this fund.

Fiduciary Fund -

Agency Fund

The Agency Fund is used to account for assets held by the Commission in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are essential in where income equal distribution and do not involve measurement of results of operations.

C. 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 measurement made, regardless of the measurement focus applied.

All funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available or are current assets.

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

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Commission. All budgetary appropriations lapse at the end of each fiscal year.

E. Fixed Assets

Fixed assets used in the governmental fund type operations (general fund assets) are reported as capital outlay expenditures in the statement of revenues, expenditures, and changes in fund

EVANGELINE PARISH SALES AND USE TAX COMMISSION
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

balance in the General Fund in the year of acquisition and are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

The account group is NOT a "fund". It is concerned only with the measurement of financial position, NOT with measurement of results of operations.

F. Interest-Bearing Deposits

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

G. Sick Pay and Sick Leave

Employees of the Commission's office were entitled leave of six days the first year of employment, ten days from the second to the eighth year of service, and fifteen days thereafter, with a carryover of five days allowed. An equal amount of sick pay is allowed with a carryover of thirty days.

H. Total column on combined balance sheet - overview

Total column on the combined balance sheet - overview is explained Memorandum Only to indicate that they are 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. Memorandum

Procurement accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Evangeline Parish Sales and Use Tax Commission as an extension of formal budgetary integration in the funds.

(3) Bank and Interest-Bearing Deposits

Under state law, the SALES TAX COMMISSION may deposit funds within a financial agency bank organized under the laws of the State of Louisiana, the

FRANKELINE PARISH SALES AND USE TAX COMMISSION
Witte Plaza, Louisiana

Notes to Financial Statements (Continued)

laws of any other state in the Union, or the laws of the United States. The Commission may also invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the Commission has cash and interest-bearing deposits (check balances) totaling \$257,346 as follows:

Demand deposits	\$ 48,000
Interest-bearing deposits	<u>209,346</u>
 Total	 \$257,346 *****

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting check 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 acceptable to both parties. Deposit balances (check balances) at June 30, 1996, are secured as follows:

Bank balances	\$48,000

 Federal deposit insurance	 \$148,400
Pledged securities	<u>100,946</u>
 Total federal insurance and pledged securities	 \$48,000 *****

12) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment	Buildings	Total
beginning balance, July 1, 1996	\$21,893	282,200	304,093
 Additions	 8,100	 400	 8,500
Deletions	<u> </u>	<u> </u>	<u> </u>
 Ending balance, June 30, 1997	 \$29,993	 282,600	 312,593 *****

EVANGELINE PARISH SALES AND USE TAX COMMISSION
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Retirement Plans

All employees of the Evangeline Parish Sales and Use Tax Commission are members of the social security system. The Commission and its employees contribute a percentage of each employee's salary to the system (\$,488 contributed by the Commission; 7,488 contributed by the employee). The Commission's contribution during the year ended June 30, 1994 amounted to \$8,976.

Employees of the Evangeline Parish Sales and Use Tax Commission may participate in a "SIMPLE" retirement plan in accordance with Internal Revenue Code Section 401 (K) and 408 (K). Under this plan, which is treated as an IRA for most purposes, the employer makes payments as a contribution not exceeding 1% of employee's compensation to the Simple account. Employee contributions are limited to \$4,000 for any calendar year. The Commission's contribution during the year ended June 30, 1994 amounted to \$1,164.

(5) Compensation Paid to Board Members

Board members received per diem for fiscal year end June 30, 1994 as follows:

John Hood	\$2,500
Leon Bates	100
John Dupuyol	20
Blain Sweet	100
Bernard Williams	75
Edward Lejeune	75
Barrett Dupuchin	<u>100</u>
	\$2,970

EVANGELISM BUREAU SALES AND USE TAX COMMISSION
Bible House, Louisiana

Notes to Financial Statements (Continued)

16) Louisiana Association of Tax Administrators Meeting

During the fiscal year end June 30, 1978, the Evangelism Parish Sales and Use Tax Commission hosted the 1987 third quarterly meeting of the Louisiana Association of Tax Administrators. The Commission was responsible for collecting registration fees for the conference and paying for all expenditures in relation to the conference. Any funds remaining are refunded to the Louisiana Association of Tax Administrators. The following is a group of collections and disbursements:

Collections:	
Registration fees	\$8,000
Golf fees	3,000
Refund of building deposit	100
Cash donations	315
Total collections	<u>\$11,415</u>
Disbursements:	
Hotel rooms	700
Lunches	2,700
Thursday night meal	2,000
Hospitality room	2,000
Golf tournament	8,000
Other miscellaneous items	300
Total disbursements	<u>\$16,000</u>
Remaining funds returned to L.A.T.A.	\$5,415

17) Litigation

There is no litigation pending against the Evangelism Parish Sales and Use Tax Commission as of June 30, 1988.

SUPPLEMENTAL INFORMATION

FINANCIAL FUND TYPE - AGENCY FUND

Sales Tax Collection Fund - To account for the collection and distribution of sales taxes for the taxing authority of Itasca County.

COMMERCE BANK SALES AND USE TAX COMMISSION
 SLIDE PLATE, LOUISIANA
 FINANCIAL FUND TYPE - Agency Fund
 SALES TAX COLLECTION FUND

Comparative Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1988

	<u>1988</u>	<u>1987</u>
ASSETS		
Cash and interest-bearing deposits, Beginning of year	\$ 21,866	\$ 5,263
ADDITIONS:		
Sales tax collections	7,028,888	6,499,388
Interest earned for General Fund	5,429	8,868
Transfer from General Fund	<u>8,282</u>	<u>11,508</u>
Total additions	7,032,599	6,519,764
REDUCTIONS:		
Transfer to taxing bodies	6,888,888	6,328,517
Transfer to General Fund	25,840	8,808
Sales tax collection fee	<u>187,387</u>	<u>156,843</u>
Total reductions	7,092,115	6,494,168
Cash and interest-bearing deposits, end of year	\$ 23,289	\$ 21,866
	*****	*****
LIABILITIES		
Due to taxing bodies and others, Beginning of year	\$ 22,066	\$ 8,787
ADDITIONS	7,028,822	6,527,919
REDUCTIONS	<u>7,022,382</u>	<u>6,382,840</u>
Due to taxing bodies and others, end of year	\$ 22,506	\$ 23,866
	*****	*****

INTERNAL CONTROL AND COMPLIANCE

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INDEPENDENT AUDITORS' REPORT ON COMPLAINANT'S AND/OR INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Commissioners
Evangeline Parish Sales and Use Tax Commission
Vidie Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sales and Use Tax Commission, as of and for the year ended June 30, 2008, and have issued our report thereon dated July 24, 2008. 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.

CONCLUSION

As part of obtaining reasonable assurance about whether Evangeline Parish Sales and Use Tax Commission's 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 these 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 Evangeline Parish Sales and Use Tax Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we considered to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Evangeline Parish Sales and Use Tax Commission's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Independent Examination of Accounting Findings

Findings:

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

Recommendation:

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

Response:

No response is considered necessary.

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 accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

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

Rolder, Champagne, Mares & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
July 24, 2008

PROBATION PAROLE BOARD AND THE TAX COMMISSION
 Vinton Station, Louisiana

Summary Schedule of Prior Year Audit Findings
 Year Ended June 30, 1999

<u>Reference Number</u>	<u>Year Finding Initially Reported</u>	<u>Description of Finding/Assignment, Action, Comment</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
817A	1993	regeneration of functions within the accounting system. Based upon the over-benefit of additional personnel and the probable inflexibility to achieve regeneration at accounting functions, client response deemed unnecessary.	80	see Corrective Action Plan.

PARISHES PAID TAXES AND THE TAX COMMISSION
VILLIE FISKE, Louisiana

Corrective Action Plan
Year Ended June 30, 1998

Internal Control Findings in Auditor's Report on Compliance and an Internal Control Over Financial Reporting as an Audit of Financial Statements Performed in Accordance with Government Auditing Standards:

Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.