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## **EVANGELINE PARISH ASSESSOR**

### **Financial Report**

**Year Ended December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-19-06

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA

Tynes E. Mixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Harry J. Clostio, CPA  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA  
Cheryl L. Bartley, CPA, CVA  
Mandy B. Self, CPA  
Chris E. Bilski, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006

\* A Professional Accounting Corporation

P.O. Box 588  
Ville Platte, LA 70586

Phone (337) 363-2792  
Fax (337) 363-3049

## OFFICES

183 South Beadle Rd. 113 East Bridge St.  
Lafayette, LA 70508 Breaux Bridge, LA 70517  
Phone (337) 232-4141 Phone (337) 332-4020  
Fax (337) 232-8660 Fax (337) 332-2867

133 East Waddil 1234 David Dr. Ste 105  
Marksville, LA 71351 Morgan City, LA 70380  
Phone (318) 253-9252 Phone (985) 384-2020  
Fax (318) 253-8681 Fax (985) 384-3020

408 West Cotton Street 332 West Sixth Avenue  
Ville Platte, LA 70586 Oberlin, LA 70655  
Phone (337) 363-2792 Phone (337) 639-4737  
Fax (337) 363-3049 Fax (337) 639-4568

200 South Main Street 450 East Main Street  
Abbeville, LA 70510 New Iberia, LA 70560  
Phone (337) 893-7944 Phone (337) 367-9204  
Fax (337) 893-7946 Fax (337) 367-9208

WEB SITE:  
[WWW.KCSRPCAS.COM](http://WWW.KCSRPCAS.COM)

## INDEPENDENT AUDITORS' REPORT

Honorable Dirk Deville  
Evangeline Parish Assessor  
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Assessor (Assessor), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2005, which collectively comprise the Assessor's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Assessor. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Evangeline Parish Assessor, as of December 31, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated April 28, 2006, on our consideration of the Assessor's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on page 21 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Evangeline Parish Assessor has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 28, 2006

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**Evangeline Parish Assessor  
Ville Platte, Louisiana**

**Statement of Net Assets  
December 31, 2005**

**ASSETS**

**Current assets:**

Cash and interest-bearing deposits	\$ 703,592
Revenue receivable	374,897
Prepaid items	<u>9,399</u>
Total current assets	1,087,888

**Noncurrent assets:**

Capital assets, net	<u>47,973</u>
Total assets	<u>1,135,861</u>

**LIABILITIES**

**Current liabilities:**

Accounts payable	<u>-</u>
------------------	----------

**NET ASSETS**

Invested in capital assets	47,973
Unrestricted	<u>1,087,888</u>
Total net assets	<u>\$ 1,135,861</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Assessor  
Ville Platte, Louisiana

Statement of Activities  
For the Year Ended December 31, 2005

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for</u> <u>Services</u>	<u>Net (Expense) Revenues and</u> <u>Changes in Net Assets</u> <u>Governmental</u> <u>Activities</u>
Governmental activities:			
General government	<u>\$485,052</u>	<u>\$15,822</u>	<u>\$ (469,230)</u>
	General revenues:		
			344,322
			42,869
			<u>21,550</u>
		Total general revenues	<u>408,741</u>
		Change in net assets	(60,489)
		Net assets - December 31, 2004	<u>1,196,350</u>
		Net assets - December 31, 2005	<u>\$ 1,135,861</u>

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

Evangeline Parish Assessor  
Ville Platte, Louisiana

Balance Sheet - Governmental Fund  
December 31, 2005

ASSETS

Cash and interest-bearing deposits	\$ 703,592
Revenue receivable	374,897
Prepaid insurance	<u>9,399</u>
Total assets	<u>\$ 1,087,888</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -
Fund balance:	
Unreserved, undesignated	<u>1,087,888</u>
Total liabilities and fund balance	<u>\$ 1,087,888</u>

The accompanying notes are an integral part of the basic financial statement.

Evangeline Parish Assessor  
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
December 31, 2005

Total fund balance for the governmental fund at December 31, 2005		\$ 1,087,888
Cost of capital assets at December 31, 2005	\$ 159,368	
Less: Accumulated depreciation	<u>(111,395)</u>	<u>47,973</u>
Total net assets of governmental activities at December 31, 2005		<u>\$ 1,135,861</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Assessor  
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Change in Fund Balance -  
Governmental Fund  
For the Year Ended December 31, 2005

Revenues:

Intergovernmental revenues-

Ad valorem tax	\$ 344,322
State revenue sharing	42,869
Tax roll fees	9,245
Informational services	6,577
Interest on deposits	<u>21,550</u>
Total revenues	<u>424,563</u>

Expenditures:

Current -

Personnel services and related benefits	435,465
Operating services	13,749
Materials and supplies	13,595
Travel and other charges	10,698
Capital outlay	<u>46,079</u>
Total expenditures	<u>519,586</u>

Deficiency of revenues over expenditures	(95,023)
--	----------

Fund balance, beginning of year	<u>1,182,911</u>
---------------------------------	------------------

Fund balance, end of year	<u>\$ 1,087,888</u>
---------------------------	---------------------

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Assessor  
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Change in Fund Balance of Governmental Fund  
to the Statement of Activities  
For the Year Ended December 31, 2005

Total net change in fund balance for the year ended December 31, 2005 per Statement of Revenues, Expenditures and Change in Fund Balance	(\$95,023)
Add: Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balance	\$46,079
Less: Depreciation expense for the year ended December 31, 2005	<u>(11,545)</u> \$ 34,534
Total change in net assets for the year ended December 31, 2005 per Statement of Activities	<u>\$ (60,489)</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Assessor (Assessor) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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 submits the rolls to the Louisiana Tax Commission as prescribed by law.

This report includes all funds which are controlled by the Assessor as an independently elected parish official. Control by or dependence on the Assessor was determined on the basis of general oversight responsibility. The Assessor is fiscally dependent on the Evangeline Parish Police Jury since the Assessor's office is located in the Courthouse, the upkeep and maintenance of the courthouse is paid by the Police Jury and certain operating expenditures of the Assessor's office are paid by the Police Jury.

As an independently elected official, the Assessor is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity.

**EVANGELINE PARISH ASSESSOR**  
**Ville Platte, Louisiana**

**Notes to Basic Financial Statements (Continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Assessor's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The accounts of the Assessor are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Assessor is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Assessor is described below:

**Governmental Fund -**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Assessor and is used to account for the operations of the Assessor's office. The various fees and charges due to the Assessor's office are accounted for in this fund. General operating expenditures are paid from this fund.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) *associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.*

**Basis of Accounting**

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

*Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.*



EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Assessor's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Assessor's general revenues.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Assessor.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Assessor maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budgetary and Budgetary Accounting

The Assessor follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Assessor for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Assessor. Such amendments were not material in relation to the original appropriations.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) 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 invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2005, the Assessor has cash and cash equivalents (book balances) totaling \$703,592 as follows:

	<u>Governmental Activities</u>
Money market accounts	\$ 72,460
Savings and certificates of deposit	<u>631,132</u>
Total	<u>\$ 703,592</u>

These deposits are stated at cost, which approximates fair value. 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 fair 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. The following is a summary of deposit balances (bank balances) at December 31, 2005, and the related federal insurance and pledged securities:

Bank balances	<u>\$ 725,985</u>
Federal insurance	\$ 365,985
Pledged securities (Category 3)	<u>360,000</u>
Total federal insurance and pledged securities	<u>\$ 725,985</u>

Pledged securities in Category 3 include uninsured 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 uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Capital Assets

Capital asset balances and activity for the year ended December 31, 2005 are as follows:

	Balance 01/01/05	Additions	Deletions	Balance 12/31/2005
Furniture, fixtures and equipment	\$ 129,874	\$ 46,079	16,585	\$ 159,368
Less: Accumulated depreciation	116,435	11,545	(16,585)	111,395
Net capital assets	<u>\$ 13,439</u>	<u>\$ 34,534</u>	<u>\$ -</u>	<u>\$ 47,973</u>

Depreciation expense of \$11,545 was charged to the general government function.

(4) Ad Valorem Taxes

Pursuant to Act 174 of 1990, Louisiana Revised State Statute 47:1925.2 created a special assessment district to provide ad valorem tax revenue to fund the Assessor's office.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers by the Evangeline Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected by the Sheriff.

For the year ended December 31, 2005, taxes were levied at the rate of 3.20 mills on property with assessed valuations totaling \$113,167,950.

Total taxes levied during 2005 were \$362,083. Taxes receivable at December 31, 2005, were \$345,879.

(5) Pension Plan

Substantially all employees of the Evangeline Parish Assessor's office are members of the Louisiana Assessors' Retirement System (System), a cost-sharing, multiple-employer, defined benefit pension plan administrated by a separate board of trustees. The System provides retirement, disability and death benefits to plan members and their beneficiaries.

Plan members are required to contribute 8.00 percent of their annual covered salary to the system while the Assessor is required to contribute the statutory rate of 14.50 percent of the total annual covered salary. The Assessor's contributions to the system for the years ended December 31, 2005, 2004 and 2003 were \$37,779, \$36,577, and \$34,286, respectively, equal to the required contributions for each year.

**EVANGELINE PARISH ASSESSOR**  
**Ville Platte, Louisiana**

**Notes to the Basic Financial Statements (Continued)**

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana Assessor's Retirement Fund, P.O. Box 14699, Baton Rouge, LA 70898-4699.

**(6) Deferred Compensation Plan**

The Evangeline Parish Assessor offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Assessor employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management, after consulting with legal counsel, that the Evangeline Parish Assessor has no liability for losses under the plan.

**(7) Expenditures of the Assessor Paid by the Evangeline Parish Police Jury**

The Evangeline Parish Police Jury provided the office space and utilities for the Assessor's office for the year ended December 31, 2005. These expenditures are not reflected in the accompanying financial statements.

**(8) Risk Management**

The Assessor is exposed to risks of loss in the areas of auto and property liability and surety bonds. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**(9) Litigation**

There is no litigation pending against the Assessor at December 31, 2005.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Evangeline Parish Assessor  
Ville Platte, Louisiana

Budgetary Comparison Schedule  
General Fund  
Year Ended December 31, 2005

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental revenues-				
Ad valorem tax	\$ 343,000	\$ 344,898	\$ 344,322	\$ (576)
State revenue sharing	43,000	43,277	42,869	(408)
Tax roll fees	9,000	2,147	9,245	7,098
Informational services	5,000	8,247	6,577	(1,670)
Interest on deposits	15,000	21,231	21,550	319
Total revenues	415,000	419,800	424,563	4,763
Expenditures:				
Current -				
Personnel services and related benefits	420,000	437,773	435,465	2,308
Operating services	18,000	23,000	13,749	9,251
Materials and supplies	20,000	22,101	13,595	8,506
Travel and other charges	12,000	18,000	10,698	7,302
Capital outlay	35,000	29,811	46,079	(16,268)
Total expenditures	505,000	530,685	519,586	11,099
Deficiency of revenues over expenditures	(90,000)	(110,885)	(95,023)	15,862
Fund balance, beginning of year	1,182,911	1,182,911	1,182,911	-
Fund balance, end of year	\$1,092,911	\$1,072,026	\$1,087,888	\$15,862

**INTERNAL CONTROL  
AND  
COMPLIANCE**



**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
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Phone (337) 363-2792  
Fax (337) 363-3049

**OFFICES**

183 South Beadle Rd. Lafayette, LA 70508 Phone (337) 232-4141 Fax (337) 232-8680	113 East Bridge St. Breaux Bridge, LA 70517 Phone (337) 332-4020 Fax (337) 332-2867
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133 East Waddill Marksville, LA 71351 Phone (318) 253-9252 Fax (318) 253-8681	1234 David Dr. Ste 105 Morgan City, LA 70380 Phone (985) 384-2020 Fax (985) 384-3020
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408 West Cotton Street Ville Platte, LA 70586 Phone (337) 363-2792 Fax (337) 363-3049	332 West Sixth Avenue Oberlin, LA 70655 Phone (337) 639-4737 Fax (337) 639-4568
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200 South Main Street Abbeville, LA 70510 Phone (337) 883-7944 Fax (337) 883-7946	450 East Main Street New Iberia, LA 70560 Phone (337) 367-9204 Fax (337) 367-9208
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Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucat, CPA  
Kenneth J. Rachal, CPA  
Cheryl L. Bartley, CPA, CVA  
Mandy B. Self, CPA  
Chris E. Bliski, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006

\* A Professional Accounting Corporation

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

WEB SITE:  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

Honorable Dirk Deville  
Evangeline Parish Assessor  
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities and the major fund of the Evangeline Parish Assessor, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2005, which collectively comprise the Assessor's basic financial statements and have issued our report thereon dated April 28, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Evangeline Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion 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 consider 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 Evangeline Parish Assessor's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described as item number 05-1(IC) in the accompanying summary schedule of current and prior year audit findings and corrective action plan.

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 caused by error or fraud in amounts 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.

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Member of:  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Evangeline Parish Assessor's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management of the Evangeline Parish Assessor and is not intended to be and should not be used by anyone other than this specified party. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 28, 2006

Evangeline Parish Assessor  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended December 31, 2005

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Completion Date
<b>CURRENT YEAR (12/31/05) --</b>						
<u>Internal Control:</u>						
05-1(IC)	Unknown	Due to the small number of employees, the Assessor did not have adequate segregation of functions within the accounting system.	No	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.	Dirk Deville, Assessor	N/A
<b>PRIOR YEAR (12/31/04) --</b>						
<u>Internal Control:</u>						
04-1(IC)	Unknown	Due to the small number of employees, the Assessor did not have adequate segregation of functions within the accounting system.	No	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.	Dirk Deville, Assessor	N/A