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EVANGELINE PARISH ASSESSOR

Financial Report

Year Ended December 31, 1993

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

Release Date 7-22-94

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In accordance with Government Auditing Standards, we have also issued a report dated May 14, 2004, on our consideration of the Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with Governmental Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on page 22 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 an 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Assessor's basic financial statements. The accompanying financial information listed as "Other Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic 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 financial statements of the Evangeline Parish Assessor.

Keller, Champagne, Stone & Company, LLC
Certified Public Accountants

WVla Platte, Louisiana
May 14, 2004

BASIC FINANCIAL STATEMENTS

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

Evangeline Parish Assessor
Villie Platte, Louisiana

Statement of Net Assets
December 31, 2003

	<u>Governmental Activity</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 863,742
Revenue receivable	<u>356,876</u>
Total current assets	1,220,618
Noncurrent assets:	
Capital assets, net	<u>10,074</u>
Total assets	<u>1,230,692</u>
LIABILITIES	
Current liabilities:	
Accounts payable	<u>0</u>
NET ASSETS	
Invested in capital assets	10,074
Unrestricted	<u>1,220,618</u>
Total net assets	<u>\$ 1,230,692</u>

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

Evangeline Parish Assessor
Villie Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2003

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Assets Governmental Activities</u>
Governmental activities			
General government	<u>\$ 442,721</u>	<u>\$ 1,072</u>	<u>\$ (441,649)</u>
General revenues:			
Property taxes			320,999
State revenue sharing			43,292
Interest and investment earnings			<u>28,524</u>
Total general revenues and transfers			<u>392,815</u>
Change in net assets			(17,974)
Net assets - December 31, 2002			<u>1,272,666</u>
Net assets - December 31, 2003			<u>\$ 1,254,692</u>

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

FUND FINANCIAL STATEMENTS (FFS)

Evangeline Parish Assessor
Villie Platte, Louisiana

Comparative Balance Sheet - Governmental Fund
December 31, 2002 and 2001

	General Fund	
	2002	2001
ASSETS		
Cash and interest-bearing deposits	\$ 842,742	\$ 878,815
Revenue receivable	328,875	368,971
Prepaid items	-	8,985
Total assets	\$ 1,234,618	\$ 1,234,771
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ -	\$ 121
Fund balance:		
Unreserved, undesignated	1,234,618	1,234,650
Total liabilities and fund balance	\$ 1,234,618	\$ 1,234,771

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

Evangelist Parish Account
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
December 31, 2003

Total fund balance for the governmental fund at December 31, 2003		\$ 1,214,618
Cost of capital assets at December 31, 2003	\$ 128,986	
Less: Accumulated depreciation	<u>(118,212)</u>	<u>10,774</u>
Total net assets of governmental activities at December 31, 2003		<u>\$ 1,214,692</u>

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

Evangeline Parish Assessor
Villie Plana, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
For the Years Ended December 31, 2003 and 2002

	General Fund	
	2003	2002
Revenues:		
Intergovernmental revenues-		
Ad valorem tax	\$ 323,999	\$ 322,186
State revenue sharing	43,282	43,620
Tax roll fees	6,073	6,100
Informational services	2,080	821
Interest on deposits	29,434	29,794
Total revenues	404,727	412,521
Expenditures:		
Current -		
Personnel services and related benefits	266,373	275,629
Operating services	12,144	19,329
Materials and supplies	19,901	4,789
Travel and other charges	9,234	7,183
Capital outlay	5,617	808
Total expenditures	313,269	317,638
Excess (deficiency) of revenues over expenditures	(29,852)	4,407
Fund balance, beginning of year	1,254,458	1,250,043
Fund balance, end of year	\$1,224,611	\$1,254,458

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

Orangoblin Parish Assessor
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2000

Total net change in fund balance for the year ended December 31, 2000 per Statement of Revenues, Expenditures and Changes in Fund Balance			(529,812)
Add: Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 5,017		
Less: Depreciation expense for the year ended December 31, 2000	<u>(15,159)</u>	<u>(8,142)</u>	
Total change in net assets for the year ended December 31, 2000 per Statement of Activities			<u>\$ (27,937)</u>

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

EVANGELINE PARISH ASSESSOR
Villie Platts, 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. For the fiscal year ended December 31, 2003, the Assessor implemented the new financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. As a result, an entirely new financial presentation format has been implemented.

Each accounting and reporting procedure also conforms to the requirements of Louisiana Revised Statute 24:513 and to the industry audit guide, *Audit 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 directly 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 90 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, except for accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Assessor's policy to use restricted resources first, then unrestricted resources as they are needed.

EVANGELINE PARISH ASSESSOR
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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.
- 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.

EVANGELINE PARISH ASSessor
Vill Plana, Louisiana

Notes to the Basic Financial Statements (Continued)

4. **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.

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.

EVANGELINE PARISH ASSESSOR
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(1) Changes in Accounting Principles

For the year ended December 31, 2002, the Assessor has implemented GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. GASB Statement No. 34 creates new basic financial statements for reporting on the Assessor’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Assessor also implemented GASB Statement No. 37, *Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments*; Circular No. 18, *Certain Financial Statement Note Disclosures*, and Interpretation No. 4, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*.

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2002 to be restated in terms of “net assets” as follows:

Total fund balance - Governmental Fund - at December 31, 2002		\$ 1,254,450
Add: Cost of capital assets at December 31 2002	\$ 115,868	
Less: Accumulated depreciation at December 31, 2002	<u>(97,252)</u>	<u>18,216</u>
Net assets at December 31, 2002		<u>\$ 1,272,066</u>

(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, 2002, the Assessor has cash and cash equivalents (bank balances) totaling \$367,742 as follows:

	Governmental
	Activities
Money market accounts	<u>\$ 121,368</u>
Savings and certificates of deposit	<u>246,374</u>
Total	<u>\$ 367,742</u>

EVANGELINE PARISH ASSessor
 Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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 normally acceptable to both parties. The following is a summary of deposit balances (bank balances) as December 31, 2003, and the related federal insurance and pledged securities:

Bank balances	<u>\$ 473,199</u>
Federal insurance	\$ 470,000
Pledged securities (Category 3)	<u>462,199</u>
Total federal insurance and pledged securities	<u>\$ 932,199</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 19:1229 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.

(4) Capital Assets

Capital asset balances and activity for the year ended December 31, 2003 are as follows:

	Balance 01/01/03	Additions	Deletions	Balance 12/31/2003
Furniture, fixtures and equipment	\$ 113,969	\$ 3,817	-	\$ 117,786
Less: Accumulated depreciation	<u>93,793</u>	<u>13,199</u>	-	<u>106,992</u>
Net capital assets	<u>\$ 18,216</u>	<u>\$ 6,618</u>	<u>\$ -</u>	<u>\$ 24,834</u>

Depreciation expense of \$13,199 was charged to the general government function.

(5) Ad Valorem Taxes

Pursuant to Act 136 of 1990, Louisiana Revised State Statute 47:0921.2 created a special assessment district to provide ad valorem taxes 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.

EVANGELINE PARISH ASSESSOR
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

For the year ended December 31, 2003, taxes were levied at the rate of 7.16 mills on property with assessed valuations totaling \$192,515,006.

Total taxes levied during 2003 were \$324,011. Taxes receivable at December 31, 2003, were \$214,011.

(6) 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 administered 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 1.00 percent of their annual covered salary to the system while the Assessor is required to contribute the statutory rate of 14.80 percent of the total annual covered salary. The Assessor's contributions to the system for the years ended December 31, 2003, 2002 and 2001 were \$24,285, \$17,085, and \$24,243, respectively, equal to the required contributions for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana Assessors' Retirement Fund, P.O. Box 14696, Baton Rouge, LA 70898-4696.

(7) 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 each year. 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.

EVANGELINE PARISH ASSESSOR
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) 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, 2003. These expenditures are not reflected in the accompanying financial statements.

(9) 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.

(10) Litigation

There is no litigation pending against the Assessor at December 31, 2003.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Brazoria Parish Assessor
Village Plaza, Louisiana

Budgetary Comparison Schedule

General Fund

Year Ended December 31, 2002

With Comparative Actual Amounts for the Year Ended December 31, 2001

	2002			Variance with Final Budget Positive (Negative)	2001 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues:					
Ad valorem tax	\$ 331,000	\$ 304,000	\$ 323,939	\$ (7)	\$ 323,186
State revenue sharing	44,000	43,624	43,293	(332)	43,630
Tax sale fees	6,100	6,100	6,832	732	6,100
Informational services	1,200	1,800	2,800	100	811
Interest on deposits	40,000	39,440	39,434	(56)	39,794
Total revenues	<u>422,300</u>	<u>398,824</u>	<u>406,738</u>	<u>1,735</u>	<u>412,331</u>
Expenditures:					
Current:					
Personnel services and related benefits	378,000	399,312	396,371	(3,041)	375,629
Operating services	13,500	15,000	12,744	(2,256)	19,329
Materials and supplies	13,900	12,900	10,921	(1,979)	4,383
Travel and other charges	16,000	12,839	9,334	(3,505)	7,383
Capital outlay	8,600	8,821	8,817	(4)	800
Total expenditures	<u>428,000</u>	<u>448,872</u>	<u>438,187</u>	<u>1,112</u>	<u>408,324</u>
Excess (deficiency) of revenues over expenditures	52	(50,048)	(31,449)	6,623	4,007
Fund balance, beginning of year	<u>1,234,430</u>	<u>1,234,430</u>	<u>1,234,430</u>	<u>-</u>	<u>1,230,841</u>
Fund balance, end of year	<u>\$ 1,234,482</u>	<u>\$ 1,184,382</u>	<u>\$ 1,202,981</u>	<u>\$ 8,000</u>	<u>\$ 1,234,848</u>

OTHER SUPPLEMENTARY INFORMATION

**COMPLIANCE
AND
INTERNAL CONTROL**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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31. Baton Rouge, LA

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

Honorable Dick Deville
Evangeline Parish Assessor
Vill 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, 2003, which collectively comprise the Assessor's basic financial statements and have issued our report thereon dated May 14, 2004. 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.

Compliance

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 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 the Evangeline Parish Assessor'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 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 the 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 is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 03-1 (K).

19. Baton Rouge, LA
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46. Baton Rouge, LA

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 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.

This report is intended solely for the information and use of management of the Evangelical 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.

Keller, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
May 14, 2004

**Empire State System
Title Plans, Leases**

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended December 31, 2003**

Ref. No.	Fiscal Year Finding Initially Reported	Description of Finding	Corrective Action Taken	Corrective Action Planned	Status of Corrective Action	Completion Date
CURRENT YEAR (12/31/03) -						
General Control:						
44-4(3)	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 small number of additional personnel, it may not be feasible to achieve complete segregation of duties.	DSM, Durable, Assess	N/A
PRIOR YEAR (12/31/02) -						
General Control:						
44-4(3)	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 small number of additional personnel, it may not be feasible to achieve complete segregation of duties.	DSM, Durable, Assess	N/A