BEAUREGARD PARISH ASSESSOR
DERIDDER, LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2018

BEAUREGARD PARISH ASSESSOR
DeRidder, Louisiana

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INDEPENDENT AUDITOR'S REPORT

The Honorable Brent Rutherford, CLA
Beauregard Parish Assessor
DeRidder, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Beauregard Parish Assessor, a component unit of the Beauregard Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Assessor's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 Beauregard Parish Assessor as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedule of the assessor's proportionate share of the net pension liability, schedule of the assessor's pension contribution, and schedule of changes in net OPEB liability and related ratios on pages 30 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beauregard Parish Assessor's basic financial statements. The schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits and other payments to agency head is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated April 17, 2019, on our consideration of the Beauregard Parish 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beauregard Parish Assessor's internal control over financial reporting and compliance.

John W. Windham, CPA

DeRidder, Louisiana
April 17, 2019

BASIC FINANCIAL STATEMENTS

Beauregard Parish Assessor
DeRidder, Louisiana

Statement A

Statement of Net Position
For the Year Ending December 31, 2018

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	2,239,409
Investments		803,754
Receivables:		
Ad valorem taxes		1,188,878
Capital assets being depreciated - net		508,840
Total assets	$	4,740,881
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	$	282,702
Prepaid dues		9,611
Prepaid insurance		4,511
Prepaid maintenance		8,100
Total deferred outflows of resources	$	304,924
Total assets and deferred outflows of resources	$	5,045,805
LIABILITIES		
Accounts payable	$	5,236
Payroll withholdings payable		794
Long-term liabilities		
Due within one year		72,042
Due in more than one year		1,795,458
Total liabilities	$	1,873,530
DEFERRED INFLOWS OF RESOURCES		
Pensions	$	187,614
Other post-employment benefits		160,805
Total deferred inflows of resources	$	348,419
Total liabilities and deferred inflows of resources	$	2,221,949
NET POSITION		
Net investment in capital assets	$	364,756
Unrestricted		2,459,100
Total net position	$	2,823,856
Total liabilities, deferred inflows of resources and net position	$	5,045,805

The accompanying notes are an integral part of this statement.

Beauregard Parish Assessor
DeRidder, Louisiana

Statement B

Statement of Activities
For the Year Ending December 31, 2018

Program Activities	Expenses	Program Revenues: Charges for Services	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental activities:			
Taxation	$ 1,024,623	$ 16,755	$ (1,007,868)
General revenues:			
Taxes:			
Ad valorem taxes			1,214,407
State revenue sharing			56,650
Nonemployer pension revenues			133,814
Investment loss			(1,442)
Investment earnings			27,441
Total general revenues			1,430,870
Change in net position			423,002
Net position at beginning of year			3,262,350
Prior period adjustment			(861,496)
Net position at end of year			$ 2,823,856

The accompanying notes are an integral part of this statement.

Beauregard Parish Assessor
DeRidder, Louisiana

Statement C

Balance Sheet
Governmental Funds
For the Year Ending December 31, 2018

	Major Fund	
	General Fund	
ASSETS		
Cash and cash equivalents	$	2,239,409
Investments		803,754
Receivables:		
Ad valorem taxes		1,188,878
Total assets	$	4,232,041
DEFERRED OUTFLOWS OF RESOURCES		
Prepaid insurance	$	4,511
Prepaid maintenance		8,100
Prepaid dues		9,611
Total deferred outflows of resources	$	22,222
Total assets and deferred outflows of resources	$	4,254,263
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$	5,236
Payroll withholdings payable		794
Total liabilities	$	6,030
Fund Balances:		
Nonspendable		
Not in spendable form	$	22,222
Unassigned		4,226,011
Total fund balances	$	4,248,233
Total liabilities and fund balances	$	4,254,263

The accompanying notes are an integral part of this statement.

Beauregard Parish Assessor
DeRidder, Louisiana

Statement D

Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Position
For the Year Ending December 31, 2018

Total fund balance - total governmental funds		$ 4,248,233
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets		508,840
Pension-related changes in net pension liability that are only reported in the Statement of Net Position as deferred outflows		282,702
Pension-related changes in net pension liability that are only reported in the Statement of Net Position as deferred inflows		(187,614)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred inflows.		(160,805)
Other postemployment benefits (OPEB) obligations, net pension liability and note payable are reported as long-term liabilities in the government wide financial statements but are not reported in the governmental fund financial statements.		
Due within one year	$ (72,042)	
Due in more than one year	(1,795,458)	(1,867,500)
Net position of governmental activities		$ 2,823,856

The accompanying notes are an integral part of this statement.

Beauregard Parish Assessor
DeRidder, Louisiana

Statement E

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ending December 31, 2018

	Major Fund	
	General Fund	
Revenues		
Taxes:		
Ad valorem	$	1,214,407
Intergovernmental:		
State revenue sharing		56,650
Charges for services		16,755
Investment income		27,441
Total revenues	$	1,315,253
Expenditures		
General government - taxation		
Salaries and related benefits	$	699,504
Conferences and travel		33,353
Office supplies		16,554
Contracted services		90,084
Debt service:		
Principal		71,380
Capital outlay		34,743
Total expenditures	$	945,618
Excess (deficiency) of revenues over expenditures	$	369,635
Other financing uses:		
Investment loss	$	(1,442)
Net change in fund balance	$	368,193
Fund balances at beginning of year		3,880,040
Fund balances at end of year	$	4,248,233

The accompanying notes are an integral part of this statement.

Beauregard Parish Assessor
DeRidder, Louisiana

Statement F

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ending December 31, 2018

Net change in fund balances - total governmental funds	$	368,193
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.		34,743
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.		(44,757)
Pension expense is based on employer contributions in the governmental funds, but is an actuarially calculated expense on the Statement of Activities.		41,407
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		72,040
Governmental funds do not report net change in other postemployment benefits (OPEB) obligations. However this obligation does appear in the Statement of Activities since the payable is reported on the Statement of Net Position.		(48,624)
Change in net position of governmental activities	$	423,002

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

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 four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and peculiarly responsible for the actions of the deputies.

The assessor's office is located in the Beauregard Parish Police Jury’s building in DeRidder, Louisiana. The assessor employs seven employees, including six deputies. In accordance with Louisiana law, the assessor bases real property, movable property, and public service property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 2018, there are 42,720 real property, movable property, and public service property assessments totaling $144,594,667, $110,076,730, and $64,927,960 respectively. This represents an increase of 844 assessments totaling an increase of $28,242,148 above the prior year, caused primarily by increases in public service and additions of industrial machinery & equipment.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Beauregard Parish Assessor have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34*, Basic Financial Statements-and Management’s Discussion and Analysis—for State and Local Governments,* issued in June 1999.

B. REPORTING ENTITY

The assessor is an independently elected official; however, the assessor is fiscally dependent on the Beauregard Parish Police Jury. The police jury maintains and operates the parish building in which the assessor’s office is located and provides funds for equipment and furniture of the assessor’s office. In addition, the police jury’s general purpose financial statements would be incomplete or misleading without inclusion of the assessor. For these reasons, the assessor was determined to be a component unit of the Beauregard Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The assessor uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the assessor's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the assessor. The following is the assessor's governmental fund:

General Fund - the primary operating fund of the assessor and it accounts for all financial resources, except for those in another fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the assessor's policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements C and E are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled to a government-wide view of the assessor's operations.

The amounts reflected in the General Fund of Statements C and E use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The assessor considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Fees for preparing tax rolls are recorded in the year prepared. Interest income on time deposits is recorded when the time deposits have matured. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes, state revenue sharing, and fees for preparing tax rolls have been treated as susceptible to accrual.

Expenditures

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information on all the nonfiduciary activities about the assessor as a whole. These statements include all the financial activities of the assessor. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the assessor's general revenues.

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

The assessor has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

E. BUDGETS

The assessor uses the following budget practices:

1. The assessor prepares a proposed operating budget no later than fifteen days prior to the beginning of each fiscal year. The operating budget includes proposed expenditures and the means of financing them. For the fiscal year beginning January 1, 2018 and ending December 31, 2018 the budget was prepared on December 12, 2017 and the public hearing was called for. After the public hearing was held, the budget was adopted by the assessor.

2. Budgetary appropriations lapse at the end of each fiscal year.

3. The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the assessor.

4. Amendments to the budget are approved by the assessor. The original budget is amended as necessary and all amendments are reflected in the budget comparisons in the financial statements.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund.

EXCESS OF EXPENDITURES OVER APPROPRIATIONS The following individual funds have actual expenditures over budgeted appropriations for the year ended December 31, 2018.

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
General Fund	$ 873,375	$ 942,705	$ 945,618	$ 2,913

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments for the assessor are reported at fair value on quoted market prices. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. The investments at December 31, 2018 were primarily U.S. government instrumentalities and corporate bonds. (See note 4 for the Assessor's investment policy.)

G. PREPAID ITEMS

Prepayments for maintenance, insurance and dues applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements

H. CAPITAL ASSETS

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 $5,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Improvements	5-20 years
Machinery and equipment	3-20 years
Furniture and fixtures	5-10 years
Vehicles	5 years

I. COMPENSATED ABSENCES

The Tax Assessor has the following policy relating to vacation and sick leave:

Employees of the Tax Assessor earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave for the current year is paid to the employee at his/her current rate of pay.

Employees earn sick leave at the rate of one day a month. Five sick days per year, not to exceed five days, may be accumulated. Unused sick leave lapses upon termination of employment.

J. FUND BALANCES

Nonspendable	The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As for the Beauregard Parish Assessor the nonspendable fund balance consists of prepaid amounts of maintenance, insurance contracts and dues.
Unassigned	Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

K. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the assessor, which are either unusual in nature or infrequent in occurrence.

L. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

M. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana Assessors' Retirement Fund and Subsidiary (the Fund) and additions to/deductions from the Fund's fiduciary net positions have been determined on the same basis as they are reported by the Fund. The financial statements were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing the Fund. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the Assessor's proportionate share of the plans net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

2. LEVIED TAXES

The Assessor levies taxes on real and business personal property located within the boundaries of the assessment district. Property taxes are levied by the Assessor on property values assessed by the Beauregard Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Beauregard Parish Sheriff and Ex-Officio Tax Collector bills and collects property taxes for the Assessor. Collections are remitted to the Assessor monthly. The Assessor recognizes property tax revenues when levied.

Property Tax Calendar	
Assessment date	January 1, 2018
Levy date	June 30, 2018
Tax bills mailed	October 15, 2018
Total taxes are due	December 31, 2018
Penalties & interest due	January 31, 2019
Lien date	January 31, 2019
Tax sale	May 31, 2019

For the year ended December 31, 2018, taxes of 4.65 mills were levied on property with an assessed valuation totaling $262,629,316, and were dedicated as follows:

Taxes due for:	Authorized Millage	Levied Millage	Expiration Date
General Operations	4.65	4.65	Renewed Annually

All trade and property tax receivables are shown net of an allowance for uncollectibles. Property taxes are collected and remitted by the local sheriff, if taxes are not paid, a sheriff's sale is held and the property is sold to satisfy the taxes due on the property. Due to this, the majority, if not all property taxes are collected, therefore no allowance account for uncollectibles has been established.

The following are the principal taxpayers and related property tax revenue for the assessor:

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation	Ad Valorem Tax Revenue for the Assessor
Boise Packaging and News Print	Manufacturer	$ 31,350,004	11.94%	$ 145,778
Pintail WI L.L.C.	Oil and gas	13,484,144	5.13%	62,701
Cheniere Creole Trail Pipeline	Oil and gas	18,753,540	7.14%	87,204
Total		$ 63,587,688	24.21%	$ 295,683

3. CASH AND CASH EQUIVALENTS

At December 31, 2018, the assessor has cash and cash equivalents (book balances) totaling $2,239,409 as follows:

NOW accounts	$ 398,104
Time deposits	1,841,305
Total	$ 2,239,409

The cash and cash equivalents of the Beauregard Parish Assessor are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. Louisiana Revised Statue 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 bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Assessor's name.

At December 31, 2018, the Assessor has $2,240,907 in deposits (collected bank balances). These deposits are secured from risk by $750,000 of federal deposit insurance and $1,490,907 of pledged securities held by an unaffiliated bank of the pledgor bank. These deposited pledged securities are deemed by law to be under the control and possession and in the name of the Assessor and are therefore properly collateralized.

4. INVESTMENTS

The Assessor's investments are made in accordance with Louisiana Revised Statute (LSA R.S.) 33:2955. The state-authorized investments are as follows:

U.S. Treasury obligations

U.S. government agencies

U.S. government instrumentalities

Collateralized repurchase agreements

Collateralized certificates of deposit with Louisiana-domiciled institutions

Collateralized interest-bearing bank accounts

Mutual or trust funds that are registered with the Securities and Exchange Commission, which have underlying investments consisting of and limited to securities of the U.S. government or its agencies

Guaranteed investment contracts having one of the two highest short-term rating categories of either Standard and Poor's Corporation (S&P) or Moody's Investors Service (Moody's)

Investment-grade (A-1/P-1) commercial paper of domestic U.S. corporations

Louisiana Asset Management Pool (LAMP)

Obligations of state agencies, counties, cities, and other political subdivisions of any state rated as to investment quality not less than A or its equivalent

Any other investments allowed by state statute for local governments

At December 31, 2018, investments for the Assessor were as follows:

	Investment maturity in years			
	Less than 1 year	1-3 years	3-5 years	Fair value
U.S. government instrumentalities	$ -	$ 48,419	$ -	$ 48,419
Corporate bonds	49,717	75,534	48,519	173,770
Money market	28,090	-	-	28,090
Louisiana Asset Management Pool	553,475	-	-	553,475
Total investments	$ 631,282	$ 123,953	$ 48,519	$ 803,754

Interest Rate Risk: The Assessor's investment policy does not include a policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk: State law limits investments in guaranteed investment contracts to those having one of the two highest short-term rating categories of either S&P (AAA or AA) or Moody's (Aaa or Aa). State law also limits investments in commercial paper of domestic U.S. corporations with investment grade (A-1/P-1). The Assessor's investment policy does not further limit its investment choices. The Assessor's investment in money market funds is unrated. The investments in U.S. government instrumentalities have ratings of either AAA by S&P or Aaa by Moody's. The investments in corporate bonds have ratings of either AA by S&P or at least Aa by Moody's.

Concentration of Credit Risk: The Assessor places no limit on the amount the Assessor may invest in any one issuer. More than 5.00% of the Assessor's investments are in Federal National Mortgage Association, Toyota Motor Credit Corporation, and Microsoft Corporation. These investments are 6.02%, 9.32%, and 6.26%, respectively, of the Assessor's total investments.

The Assessor also had invested $553,475 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP as of December 31, 2018 is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

- Credit risk: LAMP is rated AAAm by Standard & Poor's.

- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 76 days as of December 31, 2018.

- Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

5. RECEIVABLES

The receivables of $1,188,878 at December 31, 2018, are as follows:

Class of Receivable	
Taxes:	
Ad valorem	$ 1,188,878

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2018, is as follows:

Governmental Activities	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Vehicle	$ 40,194	$ -	$ -	$ 40,194
Machinery and equipment	131,720	-	-	131,720
Improvements other than buildings	235,472	241,372	-	476,844
Furniture and fixtures	26,190	9,497	-	35,687
Total	$ 433,576	$ 250,869	$ -	$ 684,445
Less accumulated depreciation				
Vehicle	$ 10,719	$ 8,039	$ -	$ 18,758
Machinery and equipment	58,654	13,565	-	72,219
Improvements other than buildings	50,453	20,615	-	71,068
Furniture and fixtures	11,022	2,538	-	13,560
Total	$ 130,848	$ 44,757	$ -	$ 175,605
Capital assets, net	$ 302,728	$ 206,112	$ -	$ 508,840

Depreciation expense of $44,757 for the year ended December 31, 2018 was charged to the following governmental functions:

Taxation	$ 44,757

7. PENSION PLAN

Plan Description. Substantially all employees of the Beauregard 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.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3.34% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Funding Policy. Plan members are required by state statute to contribute 8.00% of their annual covered salary and the Beauregard Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 8.00% of annual covered payroll. Contributions to the System also include one-fourth of 1.00% (1.00% for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Beauregard Parish Assessor are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Assessor's contributions to the System for the years ending December 31, 2018, 2017, and 2016, were $34,866, $41,976, and $54,459, respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the Assessor reported a liability of $192,602 for his proportionate share of net pension liability. The net pension liability was measured as of September 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Assessor's proportion of the net pension liability was based on a projection of the Assessor's long-term share of contributions to the pension plan relative to the projected contributions of all participating assessors, actuarially determined. At September 30, 2018 the Assessor's proportion was .990734%, which was a decrease of .009744% from its proportion measured as of September 30, 2017.

For the year ended December 31, 2018, the Assessor recognized pension expense of $162,139. At December 31, 2018, the Assessor recognized deferred outflows of resources and deferred inflows of resources related to pension from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 14,533	$ 88,179
Changes of assumptions	247,149	-
Net difference between projected and actual earnings on pension plan investments	-	98,062
Changes in proportion and differences between Assessor contributions and proportionate share of contributions	12,253	1,373
Assessor contributions subsequent to the measurement date	8,767	-
Total	$ 282,702	$ 187,614

The $8,767 reported as deferred outflows of resources related to pensions resulting from the Assessor's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2019	$ 53,877
2020	(14,715)
2021	(2,664)
2022	26,508
2023	23,315
Total	$ 86,321

Actuarial Methods and Assumptions

The current year actuarial assumptions utilized for this report are based on the assumptions used in the September 30, 2018 actuarial funding valuation, which (with exception of mortality) were based on results of an actuarial experience study for the period July 1, 2009 – June 30, 2014, unless otherwise specified in this report. In cases where benefit structures were changed after the study period, assumptions were based on estimates of future experience. All assumptions selected were determined to be reasonable and represent expectations of future experience for the Fund.

Additional information on the actuarial methods and assumptions used as of September 30, 2018 actuarial valuation follows:

Actuarial Cost Method	Entry age normal
Investment Rate of Return (discount rate)	6.25%, net of pension plan investment expense, including inflation.
Inflation Rate	2.20%
Salary Increases	5.75%
Annuitant and Beneficiary Mortality	RP 2000 Healthy Annuitant Table set forward one year and projected to 2030 for males and females.
Active Members Mortality	RP-2000 Employee table set back four years for males and three years for females.
Disabled Lives Mortality	RP-2000 Disabled Lives Mortality Tables set back five years for males and three for females.

Discount Rate

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2018, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
	2018
Domestic equity	7.50%
International equity	8.50%
Domestic bonds	2.50%
International bonds	3.50%
Real estate	4.50%
Alternative assets	6.24%

The long-term expected rate of return selected for this report by the Fund was 6.25%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.25%.

The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees), determined as of the beginning of the measurement period. The effect on net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period. The Expected Remaining Service Lives (ERSL) for 2018 is 6 years.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the fund calculated using the discount rate of 6.25%, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.25%, or one percentage point higher 7.25% than the current discount rate (assuming all other assumptions remain unchanged):

	Changes in Discount Rate:		
	1.00% Decrease 5.25%	Current Discount Rate 6.25%	1.00% Increase 7.25%
Net Pension Liability	$ 65,386,240	$ 19,440,373	$ (19,922,053)

The following presents the net pension liability of the Assessor calculated using the discount rate of 6.25%, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.25%, or one percentage point higher 7.25% than the current discount rate (assuming all other assumptions remain unchanged):

	Changes in Discount Rate:		
	1.00% Decrease 5.25%	Current Discount Rate 6.25%	1.00% Increase 7.25%
Net Pension Liability	$ 647,803	$ 192,602	$ (197,375)

8. OTHER POSTEMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The Beauregard Parish Assessor (the Assessor) provides certain continuing health care and life insurance benefits for its retired employees. The Beauregard Parish Assessor's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Assessor. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Assessor. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit.*

Benefits Provided – Medical, dental, and life benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by the Louisiana Assessors' Retirement Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 12 years of service; or, any age and 30 years of service; employees hired on and after October 1, 2013 are not able to retire or enter DROP until age 60 with 12 years of service; or, age 55 with 30 years of service. The retiree must also have 20 years of service for the retiree to receive employer contributions.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70 or at retirement.

Employees covered by benefit terms – At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	7
	12

Total OPEB Liability

The Assessor's total OPEB liability of $1,530,814 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	4.00%, including inflation
Discount Rate	3.44% annually (Beginning of Year to Determine ADC)
	4.10% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.50% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in the Total OPEB Liability

Balance at December 31, 2017	$	1,642,995
Changes for the year:		
Service cost		45,517
Interest		57,302
Differences between expected and actual experience		(18,965)
Changes in assumptions		(159,707)
Benefit payments and net transfers		(36,328)
Net changes	$	(112,181)
Balance at December 31, 2018	$	1,530,814

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Assessor, as well as what the Assessor's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	1.00% Decrease (3.10%)	Current Discount Rate (4.10%)	1.00% Increase (5.10%)
Total OPEB liability	$ 1,785,506	$ 1,530,814	$ 1,325,996

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Assessor, as well as what the Assessor's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	1.00% Decrease (4.50%)	Current Trend (5.5%)	1.00% Increase (6.50%)
Total OPEB liability	$ 1,370,763	$ 1,530,814	$ 1,731,198

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Assessor recognized OPEB expense of $84,952. At December 31, 2018, the Assessor reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 17,068
Changes in assumptions	-	143,736
Total	$ -	$ 160,804

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2019	$	17,867
2020		17,867
2021		17,867
2022		17,867
2023		17,867
Thereafter		71,469
Total	$	160,804

9. ACCOUNTS AND OTHER PAYABLES

The payables of $6,030 at December 31, 2018, are as follows:

	General Fund	
Accounts	$	5,236
Payroll withholdings		794
Total	$	6,030

10. DEFERRED COMPENSATION PLAN

The Beauregard 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, 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.

The assets of the plan are held in trust as described in the IRC section 457(g) for the exclusive benefit of the participants and their beneficiaries. The custodian thereof for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this plan, and the assets may not be diverted to any other use. The administrators are agents of the employer for the purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, and all other matters.

Complete disclosures relating to the plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana, 70804-9397.

11. EXPENDITURES OF THE ASSESSOR’S OFFICE PAID BY THE POLICE JURY

The Assessor’s office was located in the parish courthouse until July 1, 2008. The assessor’s office is now located in the Beauregard Parish owned building located at 214 West 2nd Street, DeRidder, LA 70634. The cost of operating that building is paid by the Beauregard Parish Police Jury.

12. LONG –TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the ended December 31, 2018:

	Project Note Payable	Other Postemployment Benefits	Net Pension Liability	Total
Long-term obligations at beginning of year	$ -	$ 1,642,995	$ 175,555	$ 1,818,550
Additions and other adjustments	216,126	102,819	51,913	370,858
Principal, other payments and adjustments	(72,042)	(215,000)	(34,866)	(321,908)
Long-term obligations at end of year	$ 144,084	$ 1,530,814	$ 192,602	$ 1,867,500

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31 2018:

	Project Note Payable	Other Postemployment Benefits	Net Pension Liability	Total
Current portion	$ 72,042	$ -	$ -	$ 72,042
Long-term portion	72,042	1,530,814	192,602	1,795,458
Total	$ 144,084	$ 1,530,814	$ 192,602	$ 1,867,500

13. PRIOR PERIOD ADJUSTMENTS

Government Wide Financial Statements

General Fund – Net Position as of December 31, 2017 has been restated as follows for the implementation of GASB Statements No. 74/75, other post-employment benefits:

Governmental funds net position as previously reported at December 31, 2017	$ 3,262,350
Prior Period Adjustment:	
Post-employment benefit adjustment	(861,496)
Governmental funds net position as restated, December 31, 2017	$ 2,400,854

REQUIRED SUPPLEMENTAL INFORMATION

Beauregard Parish Assessor
DeRidder, Louisiana

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ending December 31, 2018

	Budgeted Amounts			Budget to Actual differences over
	Original	Final	Actual Amount	(under)
Revenues				
Taxes:				
Ad valorem	$ 1,354,800	$ 1,214,000	$ 1,214,407	$ 407
Intergovernmental:				
State revenue sharing	55,000	56,000	56,650	650
Charges for services	5,500	16,400	16,755	355
Investment income	17,400	25,000	27,441	2,441
Total revenues	$ 1,432,700	$ 1,311,400	$ 1,315,253	$ 3,853
Expenditures				
General government - taxation				
Salaries and related benefits	$ 698,500	$ 700,500	$ 699,504	$ 996
Conferences and travel	37,325	32,625	33,353	(728)
Office supplies	20,650	33,000	16,554	16,446
Contracted services	116,900	70,200	90,084	(19,884)
Debt service:				
Principal	-	71,380	71,380	-
Capital outlay	-	35,000	34,743	257
Total expenditures	$ 873,375	$ 942,705	$ 945,618	$ (2,913)
Excess (deficiency) of revenues over expenditures	$ 559,325	$ 368,695	$ 369,635	$ 940
Other financing uses:				
Investment loss	$ -	$ -	$ (1,442)	$ (1,442)
Net change in fund balance	$ 559,325	$ 368,695	$ 368,193	$ (502)
Fund balances at beginning of year	3,865,000	3,880,040	3,880,040	-
Fund balances at end of year	$ 4,424,325	$ 4,248,735	$ 4,248,233	$ (502)

Beauregard Parish Assessor
DeRidder, Louisiana

Schedule 2

Schedule of the Assessor's Share of the Net Pension Liability
For the Year Ended December 31, 2018

Louisiana Assessors' Retirement Fund and Subsidiary	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018
Assessor's proportion of the net pension liability (asset)	.976679%	.981140%	1.00478%	.990734%
Assessor's proportionate share of the net pension liability (asset)	$ 511,118	$ 346,214	$ 175,555	$ 192,602
Assessor's covered-employee payroll	$ 446,990	$ 431,359	$ 441,850	$ 435,826
Assessor's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	114.35%	80.26%	39.73%	44.19%
Plan fiduciary net position as a percentage of the total pension liability	85.57%	90.68%	95.61%	95.46%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Beauregard Parish Assessor
DeRidder, Louisiana

Schedule 3

Schedule of the Assessor's Pension Contribution
For the Year Ended December 31, 2018

Louisiana Assessors' Retirement Fund and Subsidiary	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018
Contractually required contribution	$ 55,960	$ 54,459	$ 41,976	$ 34,866
Contributions in relation to the contractually required contribution	55,960	54,459	41,976	34,866
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Assessor's covered-employee payroll	$ 446,990	$ 431,359	$ 441,850	$ 435,826
Contributions as a percentage of covered-employee payroll	12.52%	12.62%	9.50%	8.00%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Beauregard Parish Assessor
DeRidder, Louisiana

Schedule 4

Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2018

		December 31, 2018
Total OPEB Liability		
Service cost	$	45,517
Interest		57,302
Changes of benefit terms		-
Differences between expected and actual experience		(18,965)
Changes of assumptions		(159,707)
Benefit payments		(36,328)
Net change in total OPEB liability	$	(112,181)
Total OPEB liability - beginning	$	1,642,995
Total OPEB liability - ending	$	1,530,814
Covered-employee payroll	$	438,346
Net OPEB liability as a percentage of covered-employee payroll		349.23%

Notes to Schedule:

Benefit Changes . There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions . The discount rate as of 12/31/2017 was 3.44% and it changed to 4.10% as of 12/31/2018.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

OTHER SUPPLEMENTAL SCHEDULES

Beauregard Parish Assessor
DeRidder, Louisiana

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended December 31, 2018

Agency Head Name - Brent Rutherford

Purpose		Amount
Salary - As allowed under R.S. 47:1907	$	144,976
Benefits - insurance - As allowed under R.S. 47:1923		23,125
Benefits - retirement - As allowed under R.S. 11:1481		23,196
Deferred compensation - As allowed under R.S. 42:1301-1309		8,400
Benefits - other		-
Car allowance		-
Vehicle provided by government		Yes
Cell phone/internet		1,705
Dues		720
Vehicle rental		-
Per diem		3,120
Reimbursements		-
Travel		-
Registration fees - As required by Act 706 of 2015 Legislative Session		2,133
Conference travel		4,768
Housing		-
Unvouchered expenses		-
Special meals		-
Other		-

OTHER REPORTS

Schedule of Prior Year Audit Findings
For the Year Ending December 31, 2018

There were no prior year audit findings as of December 31, 2017.

Beauregard Parish Assessor
DeRidder, Louisiana

Schedule of Current Year Audit Findings and Management's Response
For the Year Ending December 31, 2018

There were no current year audit findings as of December 31, 2018.

Windham & Reed, L.L.C.

Certified Public Accountants

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John A. Windham, CPA
Charles M. Reed, Jr., CPA

INDEPENDENT AUDITOR'S 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*

The Honorable Brent Rutherford, CLA
Beauregard Parish Assessor
DeRidder, Louisiana

We have audited, in accordance with the 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, the financial statements of the governmental activities and the major fund of Beauregard Parish Assessor, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Assessor's basic financial statements, and have issued our report thereon dated April 17, 2019.

<u>Internal Control over Financial Reporting</u>

In planning and performing our audit of the financial statements, we considered the Beauregard Parish Assessor's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Beauregard Parish Assessor's internal control. Accordingly, we do not express an opinion on the effectiveness of the Beauregard Parish Assessor's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

<u>Compliance and Other Matters</u>

As part of obtaining reasonable assurance about whether the Beauregard Parish Assessor's financial statements are free from 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 or other matters that are required to be reported under *Government Auditing Standards.*

The Honorable Brent Rutherford, CLA
Beauregard Parish Assessor
DeRidder, Louisiana

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

John W. Windham, CPA

DeRidder, Louisiana
April 17, 2019

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

The Honorable Brent Rutherford, CLA
Beauregard Parish Assessor
DeRidder, Louisiana

We have performed the procedures enumerated below, which were agreed to by Beauregard Parish Assessor (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures** – Not Applicable*

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

   a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

   b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

   c) ***Disbursements***, including processing, reviewing, and approving

   d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

   e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

   f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

   g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

   h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Board or Finance Committee *– Not Applicable*

2. Obtain and inspect the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

   a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

   b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternatively, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

   c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Bank Reconciliations *– Not Applicable*

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

   a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

   b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

   c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections *– Not Applicable*

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select on collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

   a) Employees that are responsible for cash collections do not share cash drawers/registers.

   b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

   c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

   d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

   a) Observe that receipts are sequentially pre-numbered.

   b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

   c) Trace the deposit slip total to the actual deposit per the bank statement.

   d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100).

   e) Trace the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding credit card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

   Only one location that processes payments.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

   a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

      At times the Assessor initiates a purchase and also approves and makes the purchase.

   b) At least two employees are involved in processing and approving payments to vendors.

      At times the Assessor processes and approves payments to vendors

   c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

      The employee that processes payments can also add or modify vendor files.

   d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

      The Assessor signs all checks and either mails the payment or gives it to another employee to mail.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

   a) Observe that the disbursement matched the related original invoice/billing statement.

      The disbursements did match the related invoices.

   b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

      Disbursement documentation did not include evidence of segregation of duties.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

    Obtained listing and management's representation that the listing is complete.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

    a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

       The Assessor is the authorized card holder and also reviews and approves changes.

    b) Observe that finance charges and/or late fees were assessed on the selected statements.

       No finance charges or late fees were assessed.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

    Examined all; all had original receipt and approval and proper documentation.

Travel and Travel-Related Expense Reimbursements (excluding card transactions) *– Not Applicable*

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursement, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

    a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

    b) If reimbursed using actual costs, observe that the reimbursement is supported by and original itemized receipt that identifies precisely what was purchased.

    c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

    d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts *– Not Applicable*

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's

representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contact terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

***Payroll and Personnel** – Not Applicable*

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

    a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

    b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

    c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

The Honorable Brent Rutherford, CLA
Beauregard Parish Assessor
DeRidder, Louisiana

Ethics *– Not Applicable*

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics compliance documentation from management, and:

    a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

    b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Debt Service *– Not Applicable*

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Other *– Not Applicable*

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Windham & Reed CPA, L.L.C.
DeRidder, Louisiana
April 17, 2019