

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

**Financial Report**  
**Year Ended December 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Dirk Deville  
Evangeline Parish Assessor  
Ville Platte, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Assessor (Assessor), as of and for the year ended December 31, 2019, 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 Assessor, as of December 31, 2019, 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.

### *Emphasis of Matter*

As discussed in Note 14 to the financial statements, as a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen that may negatively affect the financial position and changes in financial position of the Assessor. Our opinions are not modified with respect to this matter.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that budgetary comparison schedules, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer contributions on pages 31-36 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 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 inquiries 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 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 Assessor's basic financial statements. The budgetary comparison schedule of general fund expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The budgetary comparison schedule of general fund expenditures has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2020, on our consideration of the Assessor's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Assessor's 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 the Assessor's internal control over financial reporting and compliance.

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

Ville Platte, Louisiana  
June 17, 2020

## **BASIC FINANCIAL STATEMENTS**

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

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Statement of Net Position  
December 31, 2019

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$2,055,788
Taxes receivable, net	760,918
Due from other governmental units	37,806
Prepaid items	10,828
Capital assets, net	<u>31,927</u>
Total assets	<u>2,897,267</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
OPEB	405,959
Pension plan	<u>257,743</u>
Total deferred outflows of resources	<u>663,702</u>
<b>LIABILITIES</b>	
Accounts and other payables	2,782
OPEB liability	2,497,898
Net pension liability	<u>221,544</u>
Total liabilities	<u>2,722,224</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
OPEB liability	108,044
Pension plan	<u>134,832</u>
Total deferred inflows of resources	<u>242,876</u>
<b>NET POSITION</b>	
Net investment in capital assets	31,927
Unrestricted	<u>563,942</u>
Total net position	<u>\$ 595,869</u>

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



EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Statement of Activities  
Year Ended December 31, 2019

Activities	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental activities:			
General government	<u>\$ 1,086,920</u>	<u>\$ 1,948</u>	<u>\$ (1,084,972)</u>
General revenues:			
Property taxes, levied for general purposes			741,815
State revenue sharing			37,805
Non-employer pension contribution			116,301
Interest and investment earnings			<u>35,681</u>
Total general revenues			<u>931,602</u>
Change in net position			(153,370)
Net position - January 1, 2019			<u>749,239</u>
Net position - December 31, 2019			<u>\$ 595,869</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Balance Sheet  
Governmental Fund - General Fund  
December 31, 2019

ASSETS

Cash and interest-bearing deposits	\$2,055,788
Receivables:	
Taxes receivable, net	760,918
Due from other governmental units	37,806
Prepaid items	<u>10,828</u>
Total assets	<u>\$2,865,340</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 2,782
Deferred inflows of resources:	
Unavailable revenues	<u>91,673</u>
Fund balance:	
Nonspendable	10,828
Unassigned	<u>2,760,057</u>
Total fund balance	<u>2,770,885</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$2,865,340</u>

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

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
December 31, 2019

Total fund balance for the governmental fund at December 31, 2019		\$2,770,885
<p>Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:</p>		
Equipment, furniture and fixtures, net of \$195,474 accumulated depreciation		31,927
<p>Deferred outflows of resources are not a use of current resources, and therefore, are not reported in the funds:</p>		
OPEB	\$ 405,959	
Pension plan	<u>257,743</u>	663,702
<p>Some of the Assessor's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.</p>		
<p>Unavailable revenue:</p>		
Delinquent ad valorem taxes	66,468	
State revenue sharing	<u>25,205</u>	91,673
<p>Some liabilities are not due and payable from current financial resources and are, therefore not reported in the funds. These liabilities consist of:</p>		
OPEB liability	(2,497,898)	
Net pension liability	<u>(221,544)</u>	(2,719,442)
<p>Deferred inflows of resources are not payable from available resources, and therefore, are not reported in the funds:</p>		
OPEB	(108,044)	
Pension plan	<u>(134,832)</u>	<u>(242,876)</u>
Total net position of governmental activities at December 31, 2019		<u>\$ 595,869</u>

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

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund - General Fund  
Year Ended December 31, 2019

Revenues:	
Ad valorem taxes	\$ 747,270
Intergovernmental revenues -	
State revenue sharing	12,600
Charges for services	1,948
Interest	<u>35,681</u>
Total revenues	<u>797,499</u>
Expenditures:	
Current -	
General government:	
Personnel services and related benefits	660,202
Operating services	56,781
Materials and supplies	74,484
Capital outlay	<u>4,273</u>
Total expenditures	<u>795,740</u>
Net change in fund balance	1,759
Fund balance, beginning	<u>2,769,126</u>
Fund balance, ending	<u>\$2,770,885</u>

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

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
Year Ended December 31, 2019

Total net change in fund balance for the year ended December 31, 2019 per the statement of revenues, expenditures and changes in fund balance	\$ 1,759
Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Depreciation expense for the year ended December 31, 2019	(12,432)
Some of the Assessor's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level. Net change in unavailable revenues - Delinquent ad valorem taxes State revenue sharing	\$ (5,455) <u>25,205</u> 19,750
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. OPEB liability Net pension liability	(153,183) <u>(9,264)</u> <u>(162,447)</u>
Change in net position for the year ended December 31, 2019 per the statement of activities	<u>\$ (153,370)</u>

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

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

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.

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.

A. Financial Reporting Entity

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 government-wide financial statements provide operational accountability information for the Assessor as an economic unit. The government-wide financial statements report the Assessor's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the Assessor.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Assessor's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines 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.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The accounts of the Assessor are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Assessor. The emphasis of the fund financial statements is on major fund, each displayed in a separate column.

The General Fund is always a major governmental fund. Other individual governmental and enterprise major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or total enterprise funds) and at least five percent of the corresponding total for all governmental and enterprise funds combined for funds designated as major at the discretion of the Assessor. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements. The Assessor maintains one fund, which is categorized as a governmental fund. The fund used by the Assessor is described below.

Governmental Fund -

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of the Assessor's expendable financial resources and the related liabilities are accounted for through governmental funds.

General Fund

The General Fund is the general operating fund of the Assessor. It is used to account for all financial resources except those required to be accounted for in another fund.

C. Measurement Focus, Basis of accounting, and Financial Statement Presentation

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus, or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather upon net income.



EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

The accrual basis of accounting is used throughout the government-wide financial statements; conversely, the financial statements of the General Fund have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measurable and available to finance expenditures of the current period. For this purpose, the Assessor considers revenues to be available if they are collected within sixty (60) days at the end of the current fiscal period. The Assessor accrues intergovernmental and tax revenues based upon this concept. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursement for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when the cash is received by the Assessor.

Expenditures are generally recorded when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded as expenditures when paid.

Since the fund level statements are presented using a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented on the page following each fund level statement that summarizes the adjustments necessary to convert the fund level statements into the government-wide presentations.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

Cash and interest-bearing deposits

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

Receivables

In the government-wide statements, receivables, including amounts due from other governments, consist of all revenues earned at year-end and not yet received. Uncollectible ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the collectability of the particular receivable. The allowance for uncollectible taxes was \$6,528 at December 31, 2019.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. The Assessor's accounting policies regarding capital assets are that these assets, with an initial cost of \$5,000 or more are to be capitalized and depreciated over their estimated useful lives. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated assets are recorded at acquisition value at the date of donation. 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 position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Compensated Absences

Employees of the Assessor's office earn from 10 to 20 days of vacation leave each year (depending on length of service) and 12 days of sick or personal leave each year. Vacation leave and sick or personal leave do not accumulate and are not payable upon termination or retirement. At December 31, 2019, there are no accumulated or vested benefits relating to vacation or sick leave that are required to be accrued or reported.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Assessor has two items that qualifies for reporting in this category, the deferred outflow of resources attributable to its pension plan and the deferred inflow of resources attributable to its total OPEB liability.

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Assessor has two items that qualify for reporting in this category, the deferred inflow of resources attributable to its pension plan and the deferred inflow of resources attributable to its total OPEB liability.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

The Assessor also reported deferred inflows of resources related to unavailable delinquent ad valorem tax revenue and state revenue sharing of \$91,673 in the General Fund at December 31, 2019

Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 7), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Postemployment benefits other than pensions (OPEB)

The total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense (See Note 9), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

Equity Classifications

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

- a. Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as grantors, creditors, contributions, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. It is the Assessor's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Assessor is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are in nonspendable form or because of legal or contractual constraints requiring they remain intact. The Assessor's nonspendable fund balance includes prepaid items.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, donors, creditors, or amounts constrained due to constitutional provisions or enabling legislation. other governments.
- c. Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal legislative action of the Assessor, which is the highest level of decision-making authority for the Assessor.
- d. Assigned includes fund balance amounts that are constrained by the Assessor's intent to be used for specific purposes, that are neither restricted nor committed. Under the Assessor's adopted policy, only the Assessor may assign amounts for specified purposes.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Assessor's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Assessor uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenues, Expenditures, and Expenses

Revenues

Ad valorem taxes and the related state revenue sharing revenue 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 and other information services provided 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.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Based upon the above criteria, ad valorem taxes, state revenue sharing, and other fees for the preparation of tax rolls and information services have been treated as susceptible to accrual.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by character and function. In the fund financial statements, expenditures are classified by character.

F. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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.

(2) Ad Valorem Taxes

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

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers by the Evangeline Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected by the Evangeline Parish Tax Collector at the Evangeline Parish Sheriff's office. The Taxes are remitted to the Assessor net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended December 31, 2019, special assessment district taxes were levied at the rate of 3.14 mills on property with assessed valuations totaling \$245,022,606. Total taxes levied during 2019 were \$769,372. Taxes receivable at December 31, 2019, were \$760,918, net of an allowance for uncollectible taxes of \$6,528

The following are the principal taxpayers for the parish:

	2019 Assessed Valuation	Percent of total Assessed Valuation
Cleco Power, LLC	\$ 38,728,590	15.81%
Cameron International	21,661,030	8.84%
Cabot Corporation	11,697,570	4.77%
Union Tank Car Co.	11,179,640	4.56%
Pine Prairie Energy Center	9,382,640	3.83%

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Tax Abatements

The Evangeline Parish Assessor is subject to property tax abatements as follows:

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended December 31, 2019 the Assessor abated ad valorem tax in the amount of \$90,307.

The Industrial Ad Valorem Tax Exemption Program (ITEP) provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974) authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Assessor abated property taxes to entities in the parish through the ITEP in the amount of \$29,363 for the year ended December 31, 2019.

(4) 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 certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2019, the Assessor has cash and interest-bearing deposits (book balances) totaling \$2,055,788 as follows:

Demand deposits	\$ 772,302
Time and savings	<u>1,283,486</u>
Total	<u>\$2,055,788</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Assessor's deposits may not be recovered, or the Assessor will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2019, bank balances were secured as follows:

Bank balances	<u>\$2,073,558</u>
Federal deposit insurance	\$ 1,100,000
Pledged securities	<u>973,558</u>
Total	<u>\$2,073,558</u>

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Deposits in the amount of \$973,558 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Assessor's name. The Assessor does not have a policy for custodial credit risk.

(5) Due from Other Governmental Units

Due from other governmental units of \$37,806 consisted of amounts due for state revenue sharing at December 31, 2019.

(6) Capital Assets

Capital asset balances and activity for the year ended December 31, 2019 is as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Furniture, fixtures and equipment	\$ 227,401	\$ -	\$ -	\$ 227,401
Less: accumulated depreciation	183,042	12,432	-	195,474
Net capital assets	\$ 44,359	\$ (12,432)	\$ -	\$ 31,927

Depreciation expense of \$12,432 was charged to the general government function.

(7) Pension Plan

**Plan Description**

Substantially all employees of the Assessor, except part-time and temporary employees, are members of the Louisiana Assessors' Retirement Plan (Plan), a cost sharing, multiple-employer defined benefit pension plan administered by the Louisiana Assessors' Retirement Fund (LARF). The fund was created by Act 91 Section 1 of the 1950 regular Legislative Session. The Plan provides pension, death, and disability benefits.

The following brief description of the Louisiana Assessors' Retirement Fund and Subsidiary (collectively referred to as the "Fund") is provided for general information purposes only. Participants should refer to the Plan Agreement for more complete information.

**Pension Benefits**

Members who were hired before October 1, 2013, will be eligible for pension benefits once they have either reached the age of fifty-five and have at least twelve years of service or have at least thirty years of service, regardless of age. Members who were hired on or after October 1, 2013, will be eligible for pension benefits once they have either reached the age of sixty and have at least twelve years of service or have reached the age of fifty-five and have at least thirty years of service. Members whose first employment making them eligible for membership began prior to October 1, 2006 are entitled to annual pension benefits equal to three and one-third percent of their highest monthly average

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

final compensation received during any 36 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation. Members whose first employment making them eligible for membership began on or after October 1, 2006 but before October 1, 2013 are entitled to annual pension benefits equal to three and one-third percent of their highest monthly average final compensation received during any 60 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation. Members whose first employment making them eligible for membership began on or after October 1, 2013 but who have less than thirty years of service, are entitled to annual pension benefits equal to three percent of their highest monthly average final compensation received during any 60 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation. Members whose first employment making them eligible for membership began on or after October 1, 2013 and have thirty or more years of service, are entitled to annual pension benefits equal to three and one-third percent of their highest monthly average final compensation received during any 60 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation. Members may elect to receive their pension benefits in the form of a joint/survivor annuity.

**Contributions**

Contributions for all members are established by statute at 8.0% of earned compensation. Employer contributions were 8% of members' earnings for the year ended September 30, 2019. The Fund also receives one-fourth of one percent of the property taxes assessed in each parish of the state, except for Orleans Parish, which is one percent, as well as a state revenue sharing appropriation. According to state statute, in the event that contributions for ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by the Public Retirement System's Actuarial Committee. Although the direct employer actuarially required contribution for the fiscal year ended September 30, 2019 is 9.38%, the actual employer contribution rate for the fiscal year ended September 30, 2019 was 8.00%. Contributions from non-employer contributing entities were \$116,301. Contributions to the pension plan from the Assessor were \$30,687 for the year ended December 31, 2019.

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

At December 31 30, 2019, the Assessor reported a liability of \$221,544 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2019 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 employer's, actuarially determined. At September 30, 2019, the Assessor's proportion was 0.839874%, which was an increase of .017164% from its proportion measured as of September 30, 2018.

For the year ended December 31, 2019, the Assessor recognized pension expense of \$156,252.



EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

At December 31, 2019, the Assessor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,213	\$ 104,526
Change of assumptions	233,963	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	7,494	4,584
Net differences between projected and actual earnings on plan investments	-	25,722
Contributions subsequent to the measurement date	8,073	-
Total	\$ 257,743	\$ 134,832

Deferred outflows of resources of \$8,073 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31		
2020		\$ 9,200
2021		18,939
2022		41,452
2023		39,772
2024		5,475
		\$ 114,838

**Actuarial Methods and Assumptions**

The current year actuarial assumptions utilized for this report are based on the assumptions used in the September 30, 2019 actuarial funding valuation, which (with the exception of mortality) were based on results of an actuarial experience study for the period October 1, 2009 – September 30, 2014. All assumptions selected were determined to be reasonable and represent expectations of future experience for the Fund.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Additional information on the actuarial methods and assumptions used as of the September 30, 2019 actuarial valuation follows:

Actuarial Cost Method	Entry age normal
Investment rate of return (discount rate)	6.00%, 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 Table set back five years for males and three years for females.
Expected remaining services lives	6 years

**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, 2.5%, and an adjustment for the effect of rebalancing/diversification. The resulting long-term expected arithmetic nominal return was 8.38% as of September 30, 2019. 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, 2019, are summarized in the following table.

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
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 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 participating employers 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, the Fund'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.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

**Sensitivity to Changes in Discount Rate**

The following presents the net pension liability of the Fund calculated using the discount rate of 6.00%, 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 or one percentage point higher than the current discount rate (assuming all other assumptions remain unchanged):

	1% Decrease	Current Discount Rate	1% Increase
	5.00%	6.00%	7.00%
Net Pension Liability	<u>\$ 629,485</u>	<u>\$ 221,544</u>	<u>\$ (128,106)</u>

**Changes in Net Pension Liability**

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 2019 is 6 years.

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s assets, deferred outflows, deferred inflows, and fiduciary net position that were used in the measurement of the Assessor’s net pension liability is available in the separately issued plan financial reports at <http://www.louisianaassessors.org>.

(8) Deferred Compensation Plan

The Evangeline Parish Assessor offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan (Plan) adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan, available to all Assessors’ employees, permits the employees to defer a portion of their salary until future years. The Assessor makes contributions to this plan in accordance with policy. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship. During 2019, the Assessor contributed \$27,392 to the Plan. 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.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Post-Retirement Health Care and Life Insurance Benefits

**General Information about the OPEB Plan**

**Plan Description:** Continuing health care and life insurance benefits are provided for those retired employees who have reached normal retirement age while employed by the Assessor. The plan is a cost sharing, multiple-employer defined benefit health care plan administered by the Insurance Committee of the Assessor’s Insurance Fund dba Louisiana Assessor’s Association. The Insurance Committee of the Assessor’s Insurance Fund has the authority to establish and amend the benefit provisions of the plan. The plan issued a publicly available financial report. No assets are accumulated in a trust that meets the criteria of paragraph 4 of Statement No. 75.

**Benefits Provided:** The Assessor provides medical, dental, and life insurance coverage for eligible employees, retirees, and their dependents through the Louisiana Assessor’s Association. The Assessor pays for the cost of the employee’s and retiree’s medical, dental, and life coverage. The retiree can also elect to cover his or her spouse and dependents but must pay the entire premium for their coverage. The Assessor recognizes the cost of providing these benefits (the Assessor’s portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

**Employees Covered by Benefit Terms:** At December 31, 2019 the following employees were covered by the benefit terms –

Inactive employees currently receiving benefits payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	5
	8

**Total OPEB Liability**

The Assessor’s total OPEB liability of \$2,497,898 was measured as of December 31, 2019 and was determined by an actuarial valuation as of January 1, 2018. The total OPEB liability was updated from the actuarial valuation date to the measurement date using standard actuarial roll-forward techniques.

**Actuarial Assumptions and Other Inputs:** The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry-Age Normal
Inflation	2.50%
Salary increases, including inflation	2.50%
Discount rate	2.75%
Health care cost trend rates	
Medical	0.00% for 2020, varying gradually until an ultimate rate of 5.0% for 2025 and beyond.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

The discount rate was based on the 12/31/2019 Fidelity General Obligation AA 20-year yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate. Mortality rates for retirees were based on the PubG.H-2010 Retiree Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate. Mortality rates for disabled retirees were based on the PubG.H-2010 Disabled Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate.

**Changes in the Total OPEB Liability**

The following presents changes in the total OPEB liability.

Balance at 12/31/2018	<u>\$ 1,921,408</u>
Changes for the year:	
Service cost	55,967
Interest	72,891
Difference between expected and actual experience	176,667
Changes in assumptions/inputs	296,291
Benefit payments	<u>(25,326)</u>
Net changes	<u>576,490</u>
Balance at 12/31/2019	<u>\$ 2,497,898</u>

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

For the year ended December 31, 2019, the Assessor recognized an OPEB expense of \$178,509. At December 31, 2019, 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	\$ 151,995	\$ -
Change of assumptions or other inputs	<u>253,964</u>	<u>108,044</u>
Total	<u>\$ 405,959</u>	<u>\$ 108,044</u>

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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,	
2020	\$ 49,651
2021	49,651
2022	49,651
2023	49,651
2024	49,651
Thereafter	49,660
	\$ 297,915

**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 one percentage point lower (1.75 percent) or one percentage point higher (3.75 percent) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Tota OPEB liability	\$ 2,913,823	\$ 2,497,898	\$ 1,981,058

**Sensitivity of the Total OPEB Liability to Change in the Healthcare Cost Trend 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 healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Discount Rate	1% Increase
Tota OPEB liability	\$ 1,965,597	\$ 2,497,898	\$ 2,954,134

(10) 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, 2019. These expenditures are not reflected in the accompanying financial statements.

(11) 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, nor have settlements exceeded coverage for the past three years.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(12) Litigation

There is no litigation pending against the Assessor at December 31, 2019.

(13) Compensation, Benefits, and Other Payments to Assessor

A detail of compensation, benefits, and other payments paid to the Assessor, Dirk Deville, for the year ended December 31, 2019 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 131,797
Expense allowance	13,179
Benefits - insurance	12,251
Benefits - retirement	23,196
Benefits - deferred compensation	12,500
Auto allowance	17,397
Cell phone	2,753
Meals	600
	<u>\$ 213,673</u>

(14) Subsequent Events

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which may negatively affect the financial position and changes in financial position of the Assessor during fiscal year 2020. Additionally, a public health emergency was declared by the State of Louisiana on March 11, 2020 with a subsequent stay at home order in effect through May 15, 2020. The duration of these uncertainties and the ultimate financial effects on the Assessor cannot be reasonably estimated at this time.

**REQUIRED  
SUPPLEMENTARY INFORMATION**



EVANGELINE PARISH ASSESSOR  
 Ville Platte, Louisiana  
 General Fund

Budgetary Comparison Schedule  
 Year Ended December 31, 2019

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes - ad valorem	\$ 765,000	\$ 742,050	\$ 747,270	\$ 5,220
Intergovernmental revenues -				
State revenue sharing	38,000	38,581	12,600	(25,981)
Charges for services	20,000	1,950	1,948	(2)
Interest	28,000	35,680	35,681	1
Total revenues	<u>851,000</u>	<u>818,261</u>	<u>797,499</u>	<u>(20,762)</u>
<b>Expenditures:</b>				
Current -				
General government:				
Personnel services and related benefits	650,000	660,209	660,202	7
Operating services	43,200	56,610	56,781	(171)
Materials and supplies	49,800	74,140	74,484	(344)
Capital outlay	30,000	4,273	4,273	-
Total expenditures	<u>773,000</u>	<u>795,232</u>	<u>795,740</u>	<u>(508)</u>
Net change in fund balance	78,000	23,029	1,759	(21,270)
Fund balance, beginning	<u>2,769,126</u>	<u>2,769,126</u>	<u>2,769,126</u>	<u>-</u>
Fund balance, ending	<u>\$2,847,126</u>	<u>\$2,792,155</u>	<u>\$2,770,885</u>	<u>\$(21,270)</u>

The notes to required supplementary information are an integral part of this schedule.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios  
Year Ended December 31, 2019

	2019	2018
Service cost	\$ 55,967	\$ 62,457
Interest	72,891	66,873
Difference between expected and actual experience	176,667	754
Changes of assumptions or other inputs	296,291	(144,060)
Benefit payments	(25,327)	(45,000)
Net change in OPEB liability	576,489	(58,976)
Total OPEB liability, beginning	1,921,408	1,980,384
Total OPEB liability, ending	\$2,497,897	\$1,921,408
Covered-employee payroll	\$ 372,968	\$ 363,871
Total OPEB liability as a percentage of covered payroll	669.73%	528.05%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability  
Year Ended December 31, 2019 \*

Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2019	0.839874%	\$ 221,544	\$ 362,632	61.1%	94.12%
2018	0.822710%	159,938	372,609	42.9%	95.46%
2017	0.848731%	148,928	376,091	39.6%	95.61%
2016	0.860154%	303,522	341,795	88.8%	90.68%
2015	0.813420%	425,681	327,307	130.1%	85.57%

\* The amounts presented have a measurement date of September 30th of the previous fiscal year.

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Schedule of Employer Contributions  
Year Ended December 31, 2019

<u>Year ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractual Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2019	\$30,687	\$30,687	\$ -	\$383,589	8.00%
2018	29,110	29,110	-	363,872	8.00%
2017	34,097	34,097	-	358,915	9.50%
2016	49,416	49,416	-	392,858	12.58%
2015	46,794	46,794	-	346,625	13.50%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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. 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. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. 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. All budgetary appropriations lapse at the end of each fiscal year. 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.

(2) Excess of Expenditures Over Appropriations

The General Fund incurred expenditures in excess of appropriations for the year ended December 31, 2019 in the amount of \$508.

(3) OPEB Plan

Changes in Benefit Terms – There were no changes in benefit terms.

Changes of Assumptions –

<u>Year Ended</u> <u>December 31,</u>	<u>Discount</u> <u>Rate</u>
2017	3.31%
2018	3.71%
2019	2.75%

No assets are accumulated in a trust that meets the criteria of GASB No. 75, paragraph 4, to pay related benefits.

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Notes to Required Supplementary Information (Continued)

(4) Pension Plan

Changes of Benefit Terms – There were no changes in benefit terms for the year ended December 31, 2019.

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

Amounts reported in fiscal year ended December 31, 2019 for the pension plan reflect the following changes used to measure the total pension liability:

<u>Valuation Date</u>	<u>Discount Rate</u>	<u>Investment Rate of Return</u>	<u>Inflation Rate</u>	<u>Expected Reamaining Service Lives</u>	<u>Projected Salary Increase</u>
9/30/2019	6.00%	6.00%	2.20%	6	5.75%
9/30/2018	6.25%	6.25%	2.20%	6	5.75%
9/30/2017	6.75%	6.75%	2.50%	6	5.75%
9/30/2016	7.00%	7.00%	2.50%	6	5.75%
9/30/2015	7.00%	7.00%	2.50%	6	5.75%

**OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Budgetary Comparison Schedule  
General Fund - Expenditures  
Year Ended December 31, 2019

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Personnel services and related benefits -				
Salaries:				
Assessor	\$ 131,797	\$ 131,797	\$ 131,797	\$ -
Deputy Assessors	288,427	307,300	313,120	(5,820)
Expense allowance	13,179	13,179	13,179	-
Auto allowance	17,397	17,397	17,397	-
Group insurance	130,000	122,522	122,519	3
Pension	30,600	30,687	31,742	(1,055)
Deferred compensation	30,000	27,392	27,392	-
Payroll tax	8,600	9,935	3,056	6,879
Total personnel services and related benefits	<u>650,000</u>	<u>660,209</u>	<u>660,202</u>	<u>7</u>
Operating services -				
Professional services	28,000	36,165	36,165	-
Insurance	100	100	3,063	(2,963)
Telephone	6,600	7,020	7,021	(1)
Training	5,500	8,725	8,910	(185)
Travel and convention	3,000	4,600	1,622	2,978
Total operating services	<u>43,200</u>	<u>56,610</u>	<u>56,781</u>	<u>(171)</u>
Materials and supplies -				
Dues and subscriptions	15,800	18,590	18,343	247
Office supplies and expenditures	34,000	55,550	56,141	(591)
Total materials and supplies	<u>49,800</u>	<u>74,140</u>	<u>74,484</u>	<u>(344)</u>
Capital outlay	30,000	4,273	4,273	-
Total expenditures	<u>773,000</u>	<u>795,232</u>	<u>795,740</u>	<u>(508)</u>



**INTERNAL CONTROL, COMPLIANCE  
AND OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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## 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 Dirk Deville  
Evangeline Parish Assessor  
Ville Platte, 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 the Evangeline Parish Assessor (Assessor), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Assessor's basic financial statements, and have issued our report thereon dated June 17, 2020.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 Assessor's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2019-001 that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Evangeline 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*.

## **Evangeline Parish Assessor's Response to Findings**

The Evangeline Parish Assessor's response to the findings identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The Assessor's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana  
June 17, 2020

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2019

Part I. Current Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

**2019-001 Segregation of Duties**

Fiscal Year Finding Initially Occurred: Unknown

CONDITION: The Assessor does not have an adequate segregation of functions within the accounting system.

CRITERIA: Segregation of accounting duties is imperative to promote a strong internal control structure and proper monitoring.

CAUSE: The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: We recommend that the Assessor properly segregate duties.

MANAGEMENT RESPONSE: Due to the size of the operation and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.

B. Compliance

There were no compliance findings.

Part II. Prior Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

**2018-001 Segregation of Duties**

CONDITION: The Assessor does not have an adequate segregation of functions within the accounting system.

RECOMMENDATION: We recommend that the Assessor properly segregate duties.

CURRENT STATUS: Unresolved. See finding 2019-001.

(continued)

EVANGELINE PARISH ASSESSOR  
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2019 (Continued)

**2018-002 Financial Reporting**

CONDITION: The Assessor did not apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

RECOMMENDATION: We recommend the Assessor prepare financial statements that are in accordance with GAAP.

CURRENT STATUS: Resolved.

B. Compliance

There were no compliance findings.

**Evangeline Parish Assessor  
Ville Platte, Louisiana**

**Statewide Agreed-Upon Procedures Report  
Year Ended December 31, 2019**

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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To the Evangeline Parish Assessor  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Evangeline Parish Assessor (Assessor) 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, 2019 through December 31, 2019. The Assessor'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*

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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) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*Written policies and procedures were obtained and do not address the functions noted above.*

### *Collections*

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2. 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).

*Obtained a listing of deposit sites for the fiscal period and management's representation that the listing is complete.*



3. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one 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.  
*Employees responsible for cash collections share a drawer.*
  - 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.  
*No exceptions noted.*
  - 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.  
*The employee that posts collection entries to the general ledger can also collect cash.*
  - 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.  
*The employee responsible for reconciling cash collections to the general ledger is also responsible for collecting cash.*
4. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.  
*Employees responsible for collecting cash are not bonded.*
5. Randomly select two deposit dates from entity's main operating account and 4 additional bank accounts (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). *Alternately, 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.  
*Receipts were not utilized.*
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*One deposit could not be traced to collection documentation.*
  - c) Trace the deposit slip total to the actual deposit per the bank statement.  
*No exceptions noted.*



- 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).

*We were unable to determine the number of days between collection and deposit.*

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

*No exceptions noted.*

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

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- 6. 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).

*Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.*

- 7. For each location selected under #6 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 least two employees are involved in initiating a purchase request, approving a purchase, and planning an order/making the purchase.*

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

*At least two employees are involved in processing and approving 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 responsible for processing payments is not prohibited from adding/modifying 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 employee responsible for processing payments is also responsible for mailing the signed checks.*

- 8. For each location selected under #6 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.

*Observed that disbursements matched the related original invoice/billing statement.*

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #7, as applicable.

*Observed that disbursement documentation for items tested included evidence of segregation of duties tested under #7, as applicable.*

### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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

10. 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.]

*Observed that there is evidence that the monthly statements and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*Observed that finance charges and late fees were not assessed on the statements selected for testing.*

11. Using the monthly statements or combined statements selected under #10 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).

*Two receipts did not identify precisely what was purchased. Four receipts did not have written documentation of business/public purpose. One receipt did not contain documentation of individuals participating in meals.*

***Management's Response***

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Management of the Evangeline Parish Assessor concurs with the exceptions and are working to address the deficiencies identified.

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.

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

Ville Platte, Louisiana  
June 17, 2020