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ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

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

Release Date JUL 19 2000

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Rhyn Duplechain
 St. Landry Parish Assessor
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Assessor, as of and for the year ended December 31, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Landry Parish Assessor's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Assessor as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 14, 2000 on our consideration of the St. Landry Parish Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings, as required by the Louisiana Legislative Auditor, is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Assessor. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company
 Opelousas, Louisiana
 June 14, 2000

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL FUND</u>	<u>ACCOUNT GROUP</u> <u>GENERAL FIXED</u> <u>ASSETS</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>ASSETS</u>				
Cash	\$141,049		\$141,049	\$67,132
Investments, at cost	462,154		462,154	615,305
Accrued interest receivable				4,017
Ad valorem tax receivable, net of allowance for uncollectibles	459,246		459,246	417,401
State revenue sharing receivable	41,346		41,346	42,685
Tax roll fees receivable	6,555		6,555	6,713
Information services receivable	3,970		3,970	100
Equipment		\$225,287	225,287	229,673
Remodeling		23,572	23,572	23,572
Maps		175,505	175,505	175,505
<u>Total assets</u>	<u>1,114,320</u>	<u>424,364</u>	<u>1,538,684</u>	<u>1,582,103</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts payable	\$5,435		\$5,435	\$1,271
<u>Total liabilities</u>	<u>5,435</u>	<u>-0-</u>	<u>5,435</u>	<u>1,271</u>
<u>Fund equity</u>				
Investment in general fixed assets		\$424,364	424,364	428,750
Fund balance				
Unreserved	1,108,885		1,108,885	1,152,082
<u>Total fund equity</u>	<u>1,108,885</u>	<u>424,364</u>	<u>1,533,249</u>	<u>1,580,832</u>
<u>Total liabilities</u> <u>and fund equity</u>	<u>1,114,320</u>	<u>424,364</u>	<u>1,538,684</u>	<u>1,582,103</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>1999</u>	(MEMORANDUM ONLY) <u>1998</u>
<u>REVENUES</u>		
Taxes		
Ad valorem taxes	\$454,813	\$435,474
Intergovernmental		
State revenue sharing	62,870	64,028
Charges for services		
Tax roll fees	17,115	17,228
Informational services	5,516	2,290
Miscellaneous		
Interest income	<u>39,633</u>	<u>40,320</u>
<u>Total revenues</u>	<u>579,947</u>	<u>559,340</u>
<u>EXPENDITURES</u>		
Current		
Office and administrative	575,803	528,865
Capital outlay	<u>47,341</u>	<u>80,272</u>
<u>Total expenditures</u>	<u>623,144</u>	<u>609,137</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	(43,197)	(49,797)
<u>FUND BALANCE</u> , beginning of year	<u>1,152,082</u>	<u>1,201,879</u>
<u>FUND BALANCE</u> , end of year	<u>1,108,885</u>	<u>1,152,082</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	1999		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	\$475,000	\$454,813	\$(20,187)
Intergovernmental			
State revenue sharing	64,515	62,870	(1,645)
Charges for services			
Tax roll fees	17,115	17,115	
Informational services	5,000	5,516	516
Miscellaneous			
Interest income	<u>42,087</u>	<u>39,633</u>	<u>(2,454)</u>
<u>Total revenues</u>	<u>603,717</u>	<u>579,947</u>	<u>(23,770)</u>
<u>EXPENDITURES</u>			
Current			
Office and administrative	605,466	575,803	29,663
Capital outlay	<u>10,935</u>	<u>47,341</u>	<u>(36,406)</u>
<u>Total expenditures</u>	<u>616,401</u>	<u>623,144</u>	<u>(6,743)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER (UNDER) EXPENDITURES</u>			
	<u>(12,684)</u>	<u>(43,197)</u>	<u>(30,513)</u>
<u>FUND BALANCE, beginning of year</u>		<u>1,152,082</u>	
<u>FUND BALANCE, end of year</u>		<u>1,108,885</u>	

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the St. Landry Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

B. THE REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. THE REPORTING ENTITY (Continued)

Based on the criteria described above, the St. Landry Parish Assessor is not a component unit of the police jury but is a primary government due to the following:

1. The Assessor is an independently elected official.
2. The Assessor is fiscally independent of the police jury.
3. The Assessor's office is legally separate from the police jury.

C. FUND ACCOUNTING

The St. Landry Parish Assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The following fund type and account group are used by the St. Landry Parish Assessor:

1. General Fund. The General Fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.
2. General Fixed Assets Account Group. This account group is used to account for all property and equipment of the St. Landry Parish Assessor.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income is considered "measurable" when assessed and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Interest income on investments is recorded when the investments have matured and the income is both measurable and available. All other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless significant.

E. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. Budgeted amounts presented are as amended by the St. Landry Parish Assessor on December 16, 1999, in a public hearing. Operating appropriations lapse at year-end.

F. ENCUMBRANCES

The St. Landry Parish Assessor does not utilize an encumbrance system.

G. INVESTMENTS

Investments are stated at cost, which approximates market. These investments which are certificates of deposit are fully secured through federal depository insurance. Louisiana statutes authorize the Assessor to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

H. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. All fixed assets are valued at historical cost. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable). The Assessor does not have public domain or infrastructure outlays. No interest costs have been incurred on fixed asset acquisitions. Assets in the General Fixed Assets Account Group are not depreciated.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. COMPENSATED ABSENCES

Employees of the Assessor's office earn 5 days of annual leave during the first year of employment, 10 days of annual leave from one to ten years of employment, and 15 days of annual leave after ten years of employment. Annual leave must be taken in the year earned and cannot be carried forward from year to year. Payment is not made for unused annual leave upon retirement or termination of employment. Employees of the Assessor's office earn 1 day of sick leave for each month worked. Unused sick leave time may not be added to vacation or retirement nor will any unused sick leave be paid upon termination.

J. TOTAL COLUMNS ON GENERAL PURPOSE FINANCIAL STATEMENTS

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE (2) - CASH AND INVESTMENTS

At December 31, 1999, the carrying amount of the Assessor's checking accounts was \$141,049, and the bank balances were \$151,786. The carrying amounts and bank balances of investments are the same amount, which is \$462,154. The bank balances of the checking accounts and the investments of certificates of deposit were secured by federal depository insurance.

NOTE (3) - AD VALOREM TAXES

Property taxes receivable at December 31, 1999 was as follows:

<u>Taxes Per</u> <u>Tax Roll</u>	<u>Receipts</u> <u>in December</u>	<u>Estimated</u> <u>Uncollectible</u>	<u>Net Taxes</u> <u>Receivable</u>
\$475,302	\$7,132	\$8,924	\$459,246

An estimated allowance for uncollectible ad valorem tax is based on prior years' experience.

The Assessor's millage assessed for 1999 is 2.03 mills. The Assessor's ad valorem tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for ad valorem taxes for the Assessor. The ad valorem tax, levied for the calendar year, is due to the intermediary government on or before December 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (4) - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets during the year ended December 31, 1999 is as follows:

	<u>Balance</u> <u>12/31/98</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/99</u>
Equipment	\$229,673	\$47,341	\$51,727	\$225,287
Remodeling	23,572			23,572
Maps	<u>175,505</u>	_____	_____	<u>175,505</u>
	<u>428,750</u>	<u>47,341</u>	<u>51,727</u>	<u>424,364</u>

NOTE (5) - PENSION PLAN

Louisiana Assessors' Retirement Fund (System)

Substantially all employees of the Assessor's office are members of the Louisiana Assessors' Retirement Fund (System), a cost-sharing multiple-employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of assessors and their staffs, which is administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating assessors, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana Assessors' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Assessors' Retirement Fund, Post Office Box 14699, Baton Rouge, Louisiana 70898-4699, or by calling 1-800-925-4446.

Contributions to the System include employee contributions of 7.00% of salary and employer contributions at a rate which is redetermined annually based on the results of the actuarial valuation for the prior year. The rate for the fiscal year ended September 30, 1999 and 2000 is 5.75%. In addition, the fund receives .25% of the taxes shown to be collected on the tax rolls of each parish, excluding Orleans, and revenue sharing funds as appropriated each year by the legislature.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (5) - PENSION PLAN (Continued)

Louisiana Assessors' Retirement Fund (System) (Continued)

The St. Landry Parish Assessor's employer contributions for the years ended December 31, 1999, 1998 and 1997 were \$17,575, \$15,500 and \$14,236, respectively.

Employee contributions for the years ended December 31, 1999, 1998 and 1997 were \$21,396, \$18,870 and \$17,908, respectively.

Louisiana Public Employees' Deferred Compensation Plan

The Louisiana Deferred Compensation Plan (LDCP) was established for the purpose of providing supplemental retirement income to employees and independent contractors of a Louisiana public employer by allowing them to defer part of their compensation. The Louisiana Deferred Compensation Commission adopted the LDCP in 1982. The Commission has authority to adopt and interpret rules, implement the Plan, and distribute through contracts or agents. This Plan was adopted in 1999 by the St. Landry Parish Assessor's office. All employees of the Assessor's office can elect to participate, including the Assessor. The LDCP issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Deferred Compensation Plan, 2237 South Acadian Thruway, Baton Rouge, Louisiana 70808-2371 or by calling 1-800-345-4699.

Contributions to the LDCP can be no less than \$20 each month with the exception of participants active in the Plan on October 1, 1984 that allowed a smaller deferral or a participant who elects to defer 7.5% or more of compensation in lieu of Social Security coverage. There are six payment options from which a participant must chose. This selection must be chosen at least 30 days prior to the date that the payment will be implemented.

The St. Landry Parish Assessor's employer contribution for the year ended December 31, 1999 was \$9,780.

Employee contributions for the year ended December 31, 1999 was \$9,780.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (6) - DETAILS OF EXPENDITURES OF THE GENERAL FUND

A presentation of General Fund expenditures along with a comparison to budget for the year 1999 is as follows:

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Office and administrative			
Salaries - Assessor	\$80,250	\$80,250	
Deputies	213,380	207,600	\$5,780
Other	53,750	53,775	(25)
Insurance benefits	64,600	62,967	1,633
Expense allowance	8,025	8,025	
Travel and education	25,500	25,204	296
Auto expense	1,500	1,325	175
Office supplies	20,594	17,973	2,621
Telephone	12,000	11,617	383
Other insurance	5,750	6,006	(256)
Dues, ads, and subscriptions	4,192	3,866	326
Professional services	69,000	33,562	35,438
Retirement benefits	23,900	27,355	(3,455)
Parking	525	525	
Postage	8,000	8,697	(697)
Equipment maintenance and rental	9,500	11,616	(2,116)
Payroll taxes		6,176	(6,176)
Uniforms	5,000	8,129	(3,129)
Repairs and maintenance		<u>1,135</u>	<u>(1,135)</u>
<u>Total</u>	605,466	575,803	29,663
Capital outlay			
Equipment	<u>10,935</u>	<u>47,341</u>	<u>(36,406)</u>
<u>Total</u>	<u>10,935</u>	<u>47,341</u>	<u>(36,406)</u>
 <u>Total expenditures</u>	 <u>616,401</u>	 <u>623,144</u>	 <u>(6,743)</u>

NOTE (7) - OPERATING LEASE

In July 1997, the Assessor entered into an operating lease for a copier. The operating lease was for 54 months with monthly payments of \$248.31. At the end of the lease, the Assessor has the option of purchasing the copier for \$700 or canceling the contract.

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (7) - OPERATING LEASE (Continued)

In January, 1998, the Assessor entered into an operating lease for a car. The operating lease was for 36 months with monthly payments of \$294.57. At the end of the lease, the Assessor has the option of purchasing the car for \$18,384.80, plus official fees and taxes or canceling the contract.

Rental expense for 1999 was \$6,515. The future minimum rental payments required by the leases are as follows:

2000	6,515
2001	2,980

NOTE (8) - COMMITMENTS

In April, 1999, the Assessor entered into a proposal with Tobin International, Ltd. to provide mapping and data conversion services for all real property parcels within the St. Landry Parish Assessor's authority. The total cost of the project is \$232,182. No payments were made on this project in 1999.

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

Honorable Rhyr Duplechain
 St. Landry Parish Assessor
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Assessor as of and for the year ended December 31, 1999, and have issued our report thereon dated June 14, 2000.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Rhyn Duplechain
St. Landry Parish Assessor
Page 2

This report is intended solely for the information and use of the St. Landry Parish Assessor, its management and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties.

John S. Dowling & Company

Opelousas, Louisiana
June 14, 2000

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH ASSESSOR
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.