

1046

27 JUN 1988 10:50



LAFAYETTE PARISH ASSESSOR
Lafayette, Louisiana

Financial Report

Year Ended December 31, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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: JUN 30 1988

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - governmental fund type and account group	3
Comparative statement of revenues, expenditures, and changes in fund balance - governmental fund type - General Fund	4
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - governmental fund type - General Fund	5
Statement of expenditures compared to budget (GAAP basis) - General Fund	6
Notes to financial statements	7-13
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	35-38
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	39

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

LAFAYETTE PARISH ASSessor
Lafayette, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Group
December 31, 1996

	Governmental Fund Type General Fund	Account Group Fixed Assets	Totals	
			Comprehensives Policy	
			1996	1995
ASSETS				
Cash	\$ 160,279	\$ -	\$ 160,279	\$ 166,654
Interest-bearing deposits, at cost	288,600	-	288,600	180,800
Receivables:				
Ad valorem taxes, net of allowance for uncollectible taxes (1996 - \$8,713; 1995 - \$9,168)	748,861	-	748,861	786,236
State revenue sharing	58,138	-	58,138	58,577
Accrued interest	-	-	-	681
Other	1,078	-	1,078	-
Equipment	-	56,752	56,752	56,752
Total assets	\$1,348,249	\$56,752	\$1,399,823	\$1,189,641
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 844
Accrued liabilities	-	-	-	1,206
Total liabilities	-	-	-	2,050
Fund equity:				
Investment in general fixed assets	-	56,752	56,752	56,752
Fund balance - unrestricted, undesignated	1,348,249	-	1,348,249	1,083,089
Total fund equity	1,348,249	56,752	1,399,823	1,139,841
Total liabilities and fund equity	\$1,348,249	\$56,752	\$1,399,823	\$1,207,490

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH ASSessor
Lafayette, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund Type - General Fund
Years Ended December 31, 1994 and 1993

	1994	1993
Revenues:		
Intergovernmental revenues -		
Ad valorem taxes	\$ 788,821	\$ 750,809
State revenue sharing	82,828	89,276
Tax roll fees	39,313	28,638
Computer usage fees	11,340	11,340
Informational services	4,344	7,210
Interest	<u>22,528</u>	<u>28,212</u>
Total revenues	<u>969,674</u>	<u>935,485</u>
Expenditures:		
Current -		
General government:		
Personnel services and related benefits	340,363	323,900
Operating services	82,576	82,849
Materials and supplies	24,288	33,452
Capital outlay	<u>128</u>	<u>2,325</u>
Total expenditures	<u>447,355</u>	<u>442,526</u>
Excess of revenues over expenditures	522,319	492,959
Fund balance, beginning	<u>1,848,088</u>	<u>982,267</u>
Fund balance, ending	<u>\$1,142,349</u>	<u>\$1,069,605</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH ASSessor
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual -
Governmental Fund Type - General Fund
Year Ended December 31, 1998
With Comparative Actual Amounts for Year Ended December 31, 1995

	1998		Variance - Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Revenues:				
Intergovernmental				
revenues -				
Ad valorem taxes	\$ 172,953	\$ 256,821	\$ 83,868	\$ 243,609
State revenue sharing	89,000	82,628	(6,372)	89,216
Tax roll fees	28,393	28,313	80	28,628
Disputed wage fees	11,348	11,340	-	11,348
Informational services	7,512	6,744	(768)	7,057
Interest	29,618	29,328	290	28,372
Total revenues	317,824	355,174	37,350	338,132
Expenditures:				
Current -				
Personnel services and related benefits	342,958	348,181	5,223	323,919
Operating services	75,159	82,314	7,155	87,648
Materials and supplies	23,918	24,269	351	25,027
Capital outlay	132	132	-	1,303
Total expenditures	442,167	455,196	13,029	438,197
Excess of revenues over expenditures	85,657	99,978	14,321	85,935
Fund balance, beginning of year				
	1,868,008	1,868,008	-	882,182
Fund balance, end of year				
	\$1,953,665	\$1,967,986	\$ 14,321	\$1,968,008

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH ASSESSOR
Lafayette, Louisiana

Statement of Expenditures Compared to Budget (GAAP Basis) -
General Fund
Year Ended December 31, 1996
With comparative Annual Amounts for Year Ended December 31, 1995

	1996		Variance -	1995
	Budget	Actual	Favorable (Unfavorable)	Actual
CURRENT:				
Personnel services and related benefits -				
Salaries				\$ 66,700
Assessor	\$ 66,700	\$ 66,700	\$ -	
Deputy Assessors	387,840	384,369	3,471	489,414
Allowances	4,400	4,400	-	6,470
Other	39,475	38,385	1,170	13,861
Group Insurance	114,385	114,382	3	137,343
Fees/Ret.	38,385	38,387	(2)	38,821
Total personnel services and related benefits	701,375	701,561	(186)	797,619
Operating services:				
Professional fees	41,893	68,795	(26,902)	50,796
Insurance	8,431	8,440	(9)	10,488
Telephone	2,853	2,700	153	2,728
Travel and conference	2,309	4,822	(2,513)	8,847
Equipment and lease expense	7,851	8,288	(437)	7,650
Parking	2,225	8,990	(6,765)	4,810
Bad debts	-	625	(625)	820
Total operating services	76,762	98,668	(21,906)	87,639
Materials and supplies:				
Office supplies and expense	14,265	15,094	(829)	14,195
Freight and shipping	5,807	4,312	1,495	4,211
Automobile supplies and maintenance	2,084	841	1,243	1,890
Books and subscriptions	3,382	3,922	(540)	2,387
Total materials and supplies	25,538	24,169	1,369	22,683
Capital outlay:				
Office equipment	158	158	-	3,353
TOTAL EXPENDITURES	\$803,476	\$824,389	\$20,913	\$912,314

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH ASSESSOR
Lafayette, Louisiana

Notes to 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 accounting and reporting policies of the Assessor conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These accounts with financial statements only include funds, account groups, activities, or entities, that are controlled by the Assessor as an independently elected parish official. Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Assessor is a component unit of the Lafayette Parish Government. The Assessor is financially dependent on the Lafayette Parish Government since the Assessor's offices are located in the Parish Government Building, the upkeep and maintenance of the equipment is paid by the Parish Government and certain operating expenditures of the Assessor's office are paid by the Parish Government.

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. Certain units of local government over which the Assessor exercises no oversight responsibility, such as the parish school board, other independently elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Lafayette Parish Assessor.

B. Fund Accounting

The accounts of the Assessor are organized on the basis of a fund (General Fund) and an account group, each of which is considered a separate accounting entity. The operations of the

LAFAYETTE PARISH ASSessor
Lafayette, Louisiana

Notes to Financial Statements (Continued)

General Fund, as provided by Louisiana Revised Statute 47:1908, are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Compensation received from the various taxing bodies, prescribed by Article IX Louisiana Revised Statute 47:1900-1908, is accounted for in this fund and general operating expenditures are paid from this fund.

C. Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued on historical cost. The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

There are no long-term obligations at December 31, 1998.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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 bases applied.

The Assessor's records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 15. The taxes are generally collected in December, January, and February of the fiscal year.

Other intergovernmental revenues and charges for services are recorded when the assessor is entitled to the funds.

LAFAYETTE PARISH GOVERNMENT
Lafayette, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

Interest on interest-bearing deposits is recorded as accrued as revenues when earned. All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that accumulated unpaid vacation and sick pay are not accrued. Purchases of routine operating supplies are regarded as expenditures at the time purchased.

E. Budget Practices

The Assessor prepares a budget for the General Fund on the modified accrual basis of accounting. The budget is advertised in the official parish newspaper; a public hearing is conducted and the budget is adopted and filed. Notices of availability, adoption of budget, or orders, are published. Budget amounts included in the accompanying financial statements include original adopted budget amounts and a subsequent amendment. All budgetary appropriations lapse at the end of each year.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Vacation and Sick Leave

Employees of the Assessor earn vacation as follows:

One year or less of service	5 days
One to seven years of service	10 days
Eight to fourteen years of service	15 days
Fifteen years or more of service	20 days

Vacation leave must be used in the year in which it was earned and any unused vacation leave earned be carried forward to subsequent years.

Sick leave with pay is set at 15 days per year. Extended sick leave due to extensive hospitalization or family tragedy may be granted at the Assessor's discretion providing there is no sick leave or annual leave available. Sick leave may be accumulated.

LA S A Y E T T E P A R C I E R A S S E M B L E
LaFayette, Louisiana

Notes to Financial Statements (Continued)

At termination of retirement, employees are paid for vacation leave accumulated during the current year; however, sick leave is not paid. At December 31, 1998, the Assessor has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences".

B. Total Column on Combined Balance Sheet

The "total" column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

C. Bad Debt

Uncollectible amounts due from all voters taxes are recognized as bad debts through the adjustment of an allowance account. At December 31, 1998, the estimated amount of uncollectible taxes is 1.75 percent of the 1998 Tax Roll.

D. Adoption of GASA Statement 27

During the year ended December 31, 1998, the Assessor adopted GASA Statement 27, Accounting for Pensions by State and Local Government Employees. Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board is encouraging early implementation.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Assessor as an extension of formal budgetary integration in the funds.

F. Use of Estimates

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

LAFAYETTE PARISH ASSOCIATE
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) 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, 1996, the Assessor has cash and interest-bearing deposits (bank balances) totaling \$340,329, as follows:

Money deposits	\$148,379
Time deposits	<u>191,950</u>
Total	<u>\$340,329</u>

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 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 in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1996, are secured as follows:

Bank balances	\$307,101
Secured by:	
Federal deposit insurance	\$300,000
Pledged securities (Category 3)	<u>77,101</u>
Total	<u>\$384,201</u>

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Assessor's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 28:1309 imposes a statutory requirement on the custodial bank to advance and will the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

LAFAYETTE PARISH ASSASSOR
Lafayette, Louisiana

Notes to Financial Statements (Continued)

43) Ad Valorem Taxes

Pursuant to Act 174 of 1988, Louisiana Revised State Statute 47:1805.2 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. During the current fiscal year, taxes were levied in June and billed to the taxpayers by the Lafayette Parish Sheriff in October. 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 Lafayette Parish Tax Assessor and are collected by the Sheriff. The taxes are remitted to the Tax 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, 1996, special assessment district taxes were levied at the rate of 1.82 mills on property with assessed valuations totaling \$487,327,908.

Total special assessment district taxes levied during 1996 were \$2,120,972 of which \$218,362 was excluded due to homestead exemption. Taxes receivable on December 31, 1996, were \$745,641, net of allowance for uncollectible taxes of \$8,722.

44) Changes in General Fund Assets

A summary of changes in general fund assets follows:

Balance, January 1, 1996	\$36,349
Additions	159
Deductions	<u> </u>
Balance, December 31, 1996	\$36,350

45) Pension Plan

Substantially all employees of the Lafayette Parish Assessor's office are members of the Assessor's Retirement Fund ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System provides retirement, disability and death benefits to plan members and their beneficiaries.

LAFAYETTE PARISH ASSessor
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Plan members are required to contribute 3.00 percent of their annual covered salary to the system while the Assessor is required to contribute the statutory rate of 3.00 percent of the total annual covered salary until September 30, 1996 and 5.00 percent of covered salary effective October 1, 1996. The Assessor's contributions to the system for the years ended December 31, 1994, 1995 and 1996 were \$30,381, \$31,364 and \$33,419, respectively, equal to the required contributions for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the LA Assessors' Retirement Fund, P.O. Box 16499, Baton Rouge, LA 70803-0499.

(6) Litigation

There is no litigation pending against the Assessor's office as December 31, 1996.

(7) Expenses of the Assessor Paid by the Parish Council

The Lafayette Parish Council provided the office space and utilities for the Assessor's office for the year ended December 31, 1996. These expenditures are not reflected in the accompanying financial statements.

(8) Operating Leases

The Assessor leases an automobile under an operating lease expiring on December 31, 1998. During the year ended December 31, 1996, rental expense under the operating lease totaled \$4,540.

Minimum future rental payments under the non-cancelable operating lease as of December 31, 1996 is as follows:

Year Ended December 31,

1997	\$ 4,165
1998	— 8,165
Total minimum future rental payments	<u>\$12,330</u>

INTERNAL CONTROL AND COMPLIANCE

DARNALL, SIKES & FREDERICK
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
 101 BIRCH STREET
 P. O. BOX 207
 LAFAYETTE, LA 70501
 337-281-2011
 FAX 337-281-2010

Report To: Honorable J. Ellis Dupluis

To: Honorable J. Ellis Dupluis
 Parish Assessor
 Lafayette Parish Government
 101 Birch Street
 Lafayette, Louisiana 70501

From: Darnall, Sikes & Frederick
 101 Birch Street
 P. O. Box 207
 Lafayette, Louisiana 70501
 Telephone: 337-281-2011
 Fax: 337-281-2010
 E-mail: dsikes@dsf.com
 Website: www.dsfirm.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
 STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT ACCOUNTING STANDARDS**

Honorable J. Ellis Dupluis
 Lafayette Parish Assessor
 Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Assessor, a component unit of the Lafayette Parish Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997.

We conducted our audit in accordance with generally accepted auditing standards and GOVERNMENT ACCOUNTING STANDARDS, issued by the Comptroller General of the United States. These 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.

The Lafayette Parish Assessor is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Lafayette Parish Assessor for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk 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 structure. Accordingly, we do not express such an opinion.

1997-1998
 1996-1997
 1995-1996
 1994-1995
 1993-1994
 1992-1993
 1991-1992
 1990-1991
 1989-1990
 1988-1989
 1987-1988
 1986-1987
 1985-1986
 1984-1985
 1983-1984
 1982-1983
 1981-1982
 1980-1981
 1979-1980
 1978-1979
 1977-1978
 1976-1977
 1975-1976
 1974-1975
 1973-1974
 1972-1973
 1971-1972
 1970-1971
 1969-1970
 1968-1969
 1967-1968
 1966-1967
 1965-1966
 1964-1965
 1963-1964
 1962-1963
 1961-1962
 1960-1961
 1959-1960
 1958-1959
 1957-1958
 1956-1957
 1955-1956
 1954-1955
 1953-1954
 1952-1953
 1951-1952
 1950-1951
 1949-1950
 1948-1949
 1947-1948
 1946-1947
 1945-1946
 1944-1945
 1943-1944
 1942-1943
 1941-1942
 1940-1941
 1939-1940
 1938-1939
 1937-1938
 1936-1937
 1935-1936
 1934-1935
 1933-1934
 1932-1933
 1931-1932
 1930-1931
 1929-1930
 1928-1929
 1927-1928
 1926-1927
 1925-1926
 1924-1925
 1923-1924
 1922-1923
 1921-1922
 1920-1921
 1919-1920
 1918-1919
 1917-1918
 1916-1917
 1915-1916
 1914-1915
 1913-1914
 1912-1913
 1911-1912
 1910-1911
 1909-1910
 1908-1909
 1907-1908
 1906-1907
 1905-1906
 1904-1905
 1903-1904
 1902-1903
 1901-1902
 1900-1901
 1899-1900
 1898-1899
 1897-1898
 1896-1897
 1895-1896
 1894-1895
 1893-1894
 1892-1893
 1891-1892
 1890-1891
 1889-1890
 1888-1889
 1887-1888
 1886-1887
 1885-1886
 1884-1885
 1883-1884
 1882-1883
 1881-1882
 1880-1881
 1879-1880
 1878-1879
 1877-1878
 1876-1877
 1875-1876
 1874-1875
 1873-1874
 1872-1873
 1871-1872
 1870-1871
 1869-1870
 1868-1869
 1867-1868
 1866-1867
 1865-1866
 1864-1865
 1863-1864
 1862-1863
 1861-1862
 1860-1861
 1859-1860
 1858-1859
 1857-1858
 1856-1857
 1855-1856
 1854-1855
 1853-1854
 1852-1853
 1851-1852
 1850-1851
 1849-1850
 1848-1849
 1847-1848
 1846-1847
 1845-1846
 1844-1845
 1843-1844
 1842-1843
 1841-1842
 1840-1841
 1839-1840
 1838-1839
 1837-1838
 1836-1837
 1835-1836
 1834-1835
 1833-1834
 1832-1833
 1831-1832
 1830-1831
 1829-1830
 1828-1829
 1827-1828
 1826-1827
 1825-1826
 1824-1825
 1823-1824
 1822-1823
 1821-1822
 1820-1821
 1819-1820
 1818-1819
 1817-1818
 1816-1817
 1815-1816
 1814-1815
 1813-1814
 1812-1813
 1811-1812
 1810-1811
 1809-1810
 1808-1809
 1807-1808
 1806-1807
 1805-1806
 1804-1805
 1803-1804
 1802-1803
 1801-1802
 1800-1801
 1799-1800
 1798-1799
 1797-1798
 1796-1797
 1795-1796
 1794-1795
 1793-1794
 1792-1793
 1791-1792
 1790-1791
 1789-1790
 1788-1789
 1787-1788
 1786-1787
 1785-1786
 1784-1785
 1783-1784
 1782-1783
 1781-1782
 1780-1781
 1779-1780
 1778-1779
 1777-1778
 1776-1777
 1775-1776
 1774-1775
 1773-1774
 1772-1773
 1771-1772
 1770-1771
 1769-1770
 1768-1769
 1767-1768
 1766-1767
 1765-1766
 1764-1765
 1763-1764
 1762-1763
 1761-1762
 1760-1761
 1759-1760
 1758-1759
 1757-1758
 1756-1757
 1755-1756
 1754-1755
 1753-1754
 1752-1753
 1751-1752
 1750-1751
 1749-1750
 1748-1749
 1747-1748
 1746-1747
 1745-1746
 1744-1745
 1743-1744
 1742-1743
 1741-1742
 1740-1741
 1739-1740
 1738-1739
 1737-1738
 1736-1737
 1735-1736
 1734-1735
 1733-1734
 1732-1733
 1731-1732
 1730-1731
 1729-1730
 1728-1729
 1727-1728
 1726-1727
 1725-1726
 1724-1725
 1723-1724
 1722-1723
 1721-1722
 1720-1721
 1719-1720
 1718-1719
 1717-1718
 1716-1717
 1715-1716
 1714-1715
 1713-1714
 1712-1713
 1711-1712
 1710-1711
 1709-1710
 1708-1709
 1707-1708
 1706-1707
 1705-1706
 1704-1705
 1703-1704
 1702-1703
 1701-1702
 1700-1701
 1699-1700
 1698-1699
 1697-1698
 1696-1697
 1695-1696
 1694-1695
 1693-1694
 1692-1693
 1691-1692
 1690-1691
 1689-1690
 1688-1689
 1687-1688
 1686-1687
 1685-1686
 1684-1685
 1683-1684
 1682-1683
 1681-1682
 1680-1681
 1679-1680
 1678-1679
 1677-1678
 1676-1677
 1675-1676
 1674-1675
 1673-1674
 1672-1673
 1671-1672
 1670-1671
 1669-1670
 1668-1669
 1667-1668
 1666-1667
 1665-1666
 1664-1665
 1663-1664
 1662-1663
 1661-1662
 1660-1661
 1659-1660
 1658-1659
 1657-1658
 1656-1657
 1655-1656
 1654-1655
 1653-1654
 1652-1653
 1651-1652
 1650-1651
 1649-1650
 1648-1649
 1647-1648
 1646-1647
 1645-1646
 1644-1645
 1643-1644
 1642-1643
 1641-1642
 1640-1641
 1639-1640
 1638-1639
 1637-1638
 1636-1637
 1635-1636
 1634-1635
 1633-1634
 1632-1633
 1631-1632
 1630-1631
 1629-1630
 1628-1629
 1627-1628
 1626-1627
 1625-1626
 1624-1625
 1623-1624
 1622-1623
 1621-1622
 1620-1621
 1619-1620
 1618-1619
 1617-1618
 1616-1617
 1615-1616
 1614-1615
 1613-1614
 1612-1613
 1611-1612
 1610-1611
 1609-1610
 1608-1609
 1607-1608
 1606-1607
 1605-1606
 1604-1605
 1603-1604
 1602-1603
 1601-1602
 1600-1601
 1599-1600
 1598-1599
 1597-1598
 1596-1597
 1595-1596
 1594-1595
 1593-1594
 1592-1593
 1591-1592
 1590-1591
 1589-1590
 1588-1589
 1587-1588
 1586-1587
 1585-1586
 1584-1585
 1583-1584
 1582-1583
 1581-1582
 1580-1581
 1579-1580
 1578-1579
 1577-1578
 1576-1577
 1575-1576
 1574-1575
 1573-1574
 1572-1573
 1571-1572
 1570-1571
 1569-1570
 1568-1569
 1567-1568
 1566-1567
 1565-1566
 1564-1565
 1563-1564
 1562-1563
 1561-1562
 1560-1561
 1559-1560
 1558-1559
 1557-1558
 1556-1557
 1555-1556
 1554-1555
 1553-1554
 1552-1553
 1551-1552
 1550-1551
 1549-1550
 1548-1549
 1547-1548
 1546-1547
 1545-1546
 1544-1545
 1543-1544
 1542-1543
 1541-1542
 1540-1541
 1539-1540
 1538-1539
 1537-1538
 1536-1537
 1535-1536
 1534-1535
 1533-1534
 1532-1533
 1531-1532
 1530-1531
 1529-1530
 1528-1529
 1527-1528
 1526-1527
 1525-1526
 1524-1525
 1523-1524
 1522-1523
 1521-1522
 1520-1521
 1519-1520
 1518-1519
 1517-1518
 1516-1517
 1515-1516
 1514-1515
 1513-1514
 1512-1513
 1511-1512
 1510-1511
 1509-1510
 1508-1509
 1507-1508
 1506-1507
 1505-1506
 1504-1505
 1503-1504
 1502-1503
 1501-1502
 1500-1501
 1499-1500
 1498-1499
 1497-1498
 1496-1497
 1495-1496
 1494-1495
 1493-1494
 1492-1493
 1491-1492
 1490-1491
 1489-1490
 1488-1489
 1487-1488
 1486-1487
 1485-1486
 1484-1485
 1483-1484
 1482-1483
 1481-1482
 1480-1481
 1479-1480
 1478-1479
 1477-1478
 1476-1477
 1475-1476
 1474-1475
 1473-1474
 1472-1473
 1471-1472
 1470-1471
 1469-1470
 1468-1469
 1467-1468
 1466-1467
 1465-1466
 1464-1465
 1463-1464
 1462-1463
 1461-1462
 1460-1461
 1459-1460
 1458-1459
 1457-1458
 1456-1457
 1455-1456
 1454-1455
 1453-1454
 1452-1453
 1451-1452
 1450-1451
 1449-1450
 1448-1449
 1447-1448
 1446-1447
 1445-1446
 1444-1445
 1443-1444
 1442-1443
 1441-1442
 1440-1441
 1439-1440
 1438-1439
 1437-1438
 1436-1437
 1435-1436
 1434-1435
 1433-1434
 1432-1433
 1431-1432
 1430-1431
 1429-1430
 1428-1429
 1427-1428
 1426-1427
 1425-1426
 1424-1425
 1423-1424
 1422-1423
 1421-1422
 1420-1421
 1419-1420
 1418-1419
 1417-1418
 1416-1417
 1415-1416
 1414-1415
 1413-1414
 1412-1413
 1411-1412
 1410-1411
 1409-1410
 1408-1409
 1407-1408
 1406-1407
 1405-1406
 1404-1405
 1403-1404
 1402-1403
 1401-1402
 1400-1401
 1399-1400
 1398-1399
 1397-1398
 1396-1397
 1395-1396
 1394-1395
 1393-1394
 1392-1393
 1391-1392
 1390-1391
 1389-1390
 1388-1389
 1387-1388
 1386-1387
 1385-1386
 1384-1385
 1383-1384
 1382-1383
 1381-1382
 1380-1381
 1379-1380
 1378-1379
 1377-1378
 1376-1377
 1375-1376
 1374-1375
 1373-1374
 1372-1373
 1371-1372
 1370-1371
 1369-1370
 1368-1369
 1367-1368
 1366-1367
 1365-1366
 1364-1365
 1363-1364
 1362-1363
 1361-1362
 1360-1361
 1359-1360
 1358-1359
 1357-1358
 1356-1357
 1355-1356
 1354-1355
 1353-1354
 1352-1353
 1351-1352
 1350-1351
 1349-1350
 1348-1349
 1347-1348
 1346-1347
 1345-1346
 1344-1345
 1343-1344
 1342-1343
 1341-1342
 1340-1341
 1339-1340
 1338-1339
 1337-1338
 1336-1337
 1335-1336
 1334-1335
 1333-1334
 1332-1333
 1331-1332
 1330-1331
 1329-1330
 1328-1329
 1327-1328
 1326-1327
 1325-1326
 1324-1325
 1323-1324
 1322-1323
 1321-1322
 1320-1321
 1319-1320
 1318-1319
 1317-1318
 1316-1317
 1315-1316
 1314-1315
 1313-1314
 1312-1313
 1311-1312
 1310-1311
 1309-1310
 1308-1309
 1307-1308
 1306-1307
 1305-1306
 1304-1305
 1303-1304
 1302-1303
 1301-1302
 1300-1301
 1299-1300
 1298-1299
 1297-1298
 1296-1297
 1295-1296
 1294-1295
 1293-1294
 1292-1293
 1291-1292
 1290-1291
 1289-1290
 1288-1289
 1287-1288
 1286-1287
 1285-1286
 1284-1285
 1283-1284
 1282-1283
 1281-1282
 1280-1281
 1279-1280
 1278-1279
 1277-1278
 1276-1277
 1275-1276
 1274-1275
 1273-1274
 1272-1273
 1271-1272
 1270-1271
 1269-1270
 1268-1269
 1267-1268
 1266-1267
 1265-1266
 1264-1265
 1263-1264
 1262-1263
 1261-1262
 1260-1261
 1259-1260
 1258-1259
 1257-1258
 1256-1257
 1255-1256
 1254-1255
 1253-1254
 1252-1253
 1251-1252
 1250-1251
 1249-1250
 1248-1249
 1247-1248
 1246-1247
 1245-1246
 1244-1245
 1243-1244
 1242-1243
 1241-1242
 1240-1241
 1239-1240
 1238-1239
 1237-1238
 1236-1237
 1235-1236
 1234-1235
 1233-1234
 1232-1233
 1231-1232
 1230-1231
 1229-1230
 1228-1229
 1227-1228
 1226-1227
 1225-1226
 1224-1225
 1223-1224
 1222-1223
 1221-1222
 1220-1221
 1219-1220
 1218-1219
 1217-1218
 1216-1217
 1215-1216
 1214-1215
 1213-1214
 1212-1213
 1211-1212
 1210-1211
 1209-1210
 1208-1209
 1207-1208
 1206-1207
 1205-1206
 1204-1205
 1203-1204
 1202-1203
 1201-1202
 1200-1201
 1199-1200
 1198-1199
 1197-1198
 1

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Individual Reception of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Assessor did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the above reportable condition that we believe to be a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Dornall, Sikes & Frederick

A Corporation of Certified Public Accountants

