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CALDWELL PARISH ASSessor  
Columbia, Louisiana

General Purpose Financial Statements  
As of and for the Two Years 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 controller, clerk and other concerned public officials. This report is available for public inspection at the Parish Board of Commissioners. A copy of the report is also available, at the discretion of the clerk of court, at the office of the parish clerk of court.

Release Date: Feb. 22

VERNON R  
COON

VERNON R. COON, PARISH CLERK OF COURT

CALDWELL PARISH ASSOCIATION  
Columbia, Louisiana

General Purpose Financial Statements  
As of and for the Two Years Ended  
December 31, 1998

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## Independent Auditor's Report

**VERNON COON**  
Member of Chartered  
Public Accountants

**Division of Louisiana  
Chartered Public  
Accountants**

**FRANCIS JACQUES JR.  
GOVERNOR**

**Accounting, Auditing  
and Financial Reporting**

**HONORABLE BONITA F. BROOKS, CLU**  
**CALDWELL PARISH ASSESSOR**  
Columbia, Louisiana

I have audited the general purpose financial statements of the Caldwell Parish Assessor, a component unit of the Caldwell Parish Police Jury, as of December 31, 1998, and for the two years then ended, as listed in the table of contents. Those general purpose financial statements are the responsibility of the Caldwell Parish Assessor's management. My responsibility is to express an opinion on those general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the Caldwell Parish Assessor as of December 31, 1998, and the results of operations for the two years then ended in conformity with generally accepted accounting principles.

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HONORABLE RONITA P. BROOKS, CLA  
CALDWELL PARISH ASSESSOR  
Columbia, Louisiana  
Independent Auditor's Report,  
December 31, 1998

In accordance with Government Auditing Standards, I have also issued a report dated (DATE), on the Caldwell Parish Assessor's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana  
(DATE)

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**CALDWELL PARISH ASSESSOR**  
**Columbia, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, December 31, 1988

	GOVERNMENTAL FUND TYPE - <u>GENERAL FUND</u>	ACCOUNT GROUP - GENERAL FUND <u>ASSETS</u>	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>			
Cash	\$10,402		\$10,402
Receivables:			
All valuations taxes	146,517		146,517
State revenue sharing (net)	14,579		14,579
Office furnishings and equipment		<u>38,613</u>	<u>38,613</u>
<b>TOTAL ASSETS</b>	<u>\$171,498</u>	<u>\$38,613</u>	<u>\$210,111</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Bank note payable	\$15,000		
Accounts payable	1,993		\$1,993
Payroll withholdings payable	<u>3,412</u>		<u>3,412</u>
<b>Total Liabilities</b>	<u>20,405</u>	<u>NONE</u>	<u>20,405</u>
<b>Fund Equity:</b>			
Investment in general fixed assets		38,613	38,613
Fund balance - unreserved - undesignated	<u>151,493</u>		<u>151,493</u>
<b>Total Fund Equity</b>	<u>151,493</u>	<u>38,613</u>	<u>190,106</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$171,498</u>	<u>\$38,613</u>	<u>\$210,111</u>

The accompanying notes are an integral part of this statement.

CALDWELL PARISH ASSessor  
Columbia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$156,000	\$158,050	\$2,050
Intergovernmental revenue- state grant - state revenue sharing (net)	21,889	21,889	
Fees, charges, and commissions for services	4,600	5,189	589
Use of money and property - interest earnings	1,200	1,337	137
Total revenues	<u>183,689</u>	<u>186,345</u>	<u>2,656</u>
<b>EXPENDITURES</b>			
General government - taxation:			
Personal services and related benefits	128,000	122,909	5,091
Operating services	24,000	22,946	1,054
Materials and supplies	7,000	6,284	716
Travel and other charges	13,000	10,879	2,121
Debt service	500	178	322
Capital outlay	3,000	1,578	1,422
Total expenditures	<u>185,500</u>	<u>187,184</u>	<u>1,684</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(1,811)</u>	<u>(839)</u>	<u>1,972</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>132,332</u>	<u>132,332</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$130,521</u>	<u>\$131,493</u>	<u>\$1,972</u>

The accompanying notes are an integral part of this statement.

CALDWELL PARISH ASSessor  
Columbia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1990

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$148,000	\$148,217	\$217
Intergovernmental revenues - state grant - state revenue sharing (net)	21,900	21,900	-
Fees, charges, and commissions for services	3,900	4,813	1,813
Use of money and property - interest earnings	1,800	1,907	107
Total revenues	<u>175,600</u>	<u>176,837</u>	<u>1,237</u>
<b>EXPENDITURES</b>			
General government - taxation			
Personnel services and related benefits	136,800	128,101	7,899
Operating services	51,800	51,229	571
Materials and supplies	6,200	4,531	1,669
Travel and other charges	12,800	11,190	1,610
Debt service	900	430	470
Capital outlay	4,000	3,215	785
Total expenditures	<u>212,500</u>	<u>209,306</u>	<u>3,194</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(36,900)</b>	<b>(32,469)</b>	<b>4,431</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>178,866</u>	<u>178,866</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$141,966</u>	<u>\$146,397</u>	<u>\$4,431</u>

The accompanying notes are an integral part of this statement.



**CALDWELL PARISH ASSESSOR**  
Columbia, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1998

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article VII, Section 34 of the Louisiana Constitution of 1904, the assessor is elected by the voters of the parish and serves a term of four years, beginning January 1 following the year in which elected. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The assessor is authorized to appoint as many deputies as necessary for the efficient operation of her office and to provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and primarily responsible for the actions of the deputies.

At December 31, 1998, there are 4,984 real, movable, and public service assessment listings totaling \$32,907,830. This represents an increase of 188 assessment listings. The total assessed valuation increased by \$730,898.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell 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 the 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 (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criteria 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,

## CALEDWELL PARISH ASSessor

Columbia, Louisiana

### Notes to the Financial Statements (Continued)

- 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.

Because the police jury maintain and operates the parish court house in which the assessor's office is located, the assessor was determined to be a component unit of the Caledwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

## B. FUND ACCOUNTING

The 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "Fund" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are

**CALDWELL PARISH ASSessor**

Columbia, Louisiana

**Notes to the Financial Statements (Continued)**

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Proprietary funds are used to account for assets held for others. The assessor's current operations require only the use of governmental funds (General Fund). Ad valorem tax revenue authorized by Act 17 of 1990 is accounted for in this fund. General operating expenditures are paid from this fund.

**C. GENERAL FIXED ASSETS AND  
LONG-TERM DEBT**

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. Fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 98-per cent of fixed assets are valued at actual historical costs based on the actual costs of like items while the remaining 2 per cent are based on estimated historical costs. No depreciation has been provided on general fixed assets. The assessor has no long-term debt at December 31, 1998.

**D. BASIS OF ACCOUNTING**

The 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual (i.e., when they are both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The assessor uses the following practices in recognizing and reporting revenues and expenditures:

## CALDWELL PARISH ASSESSOR

Columbia, Louisiana

### Notes to the Financial Statements (Continued)

#### Revenues

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

Fees for preparing tax rolls are recorded in the year prepared.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

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

#### Expenditures

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

## B. BUDGET PRACTICES

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the assessor and amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the assessor.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

## CALDWELL PARISH ASSESSOR

Columbia, Louisiana

Notes to the Financial Statements (Continued)

### F. CASH

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, 1998, the assessor has cash totaling \$10,402.

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. Deposit balances (bank balances) at December 31, 1998, total \$12,084, and are fully secured by federal deposit insurance.

### G. VACATION AND SICK LEAVE

Employees of the assessor's office earn 30 days of vacation leave each year, which is non-cumulative. Sick leave is granted as needed by the assessor. At December 31, 1998, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

The cost of leave privileges, computed in accordance with GASB Codification Section 360, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

## III. RISK MANAGEMENT

The assessor is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions. To handle such risk of loss, the assessor maintains commercial insurance policies covering her automobile, and liability bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1998.

**CALDWELL PARISH ASSESSOR**

Caldwell, Louisiana

Notes to the Financial Statements (Continued)

**1. TOTAL COLUMN ON THE  
BALANCE SHEET**

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

**2. PRINCIPAL TAXPAYERS**

The following are the principal taxpayers for the parish and their 1998 assessed valuations:

	1998 Assessed Valuation	% of Total Assessed Valuation
Texas Gas Transmission Corp.	\$2,120,800	6.52%
Louisiana Power & Light	1,691,340	5.20%
Fleming Creek Timber Company, LP	1,471,400	4.53%
South Central Bell Telephone	1,138,280	3.50%
Caldwell Bank & Trust Company	829,420	2.55%
Sustainable Parents, LLC	765,830	2.36%
Horseshoe Federal Savings Bank	709,430	2.21%
Non Corp LLC	525,480	1.62%
Caldwell Progressive Bank	509,810	1.57%
Trunkline Gas Company	414,090	1.27%
Total	<u>\$32,185,220</u>	<u>100.00%</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at January 1, 1997	\$32,725
Additions	3,913
Deductions	<u>\$10,815</u>
Balance at January 1, 1998	25,823
Additions	1,378
Deductions	<u>\$8,951</u>
Balance at December 31, 1998	<u>\$18,250</u>

## CALEDWELL PARISH ASSESSOR

Columbia, Louisiana

Notes to the Financial Statements (Continued)

### 4. PENSION PLAN

Substantially all employees of the Caldwell Parish Assessor's office are members of the Louisiana Assessor's Retirement System (system), a multiple employer (cost-sharing), public employee retirement system (PERMS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the system. Employees who retire at or after age 55 with at least 10 years of credited service or at or after age 50 with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Assessor's Retirement System, Post Office Box 1788, Shreveport, Louisiana 71166-1788, or by calling (518) 425-4444.

Plan members are required by state statute to contribute 7.00 per cent of their annual covered salary and the Caldwell Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 per cent of annual covered payroll. Contributions to the system include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Caldwell Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Caldwell Parish Assessor's contributions to the system for the years ending December 31, 1996, 1997, and 1998, were \$6,614, \$6,310, and \$4,773, respectively, equal to the required contributions for each year.

### 5. LITIGATION AND CLAIMS

At December 31, 1998, the Caldwell Parish Assessor is not involved in any litigation nor is he aware of any unasserted claims.

**CALEDWELL PARISH ASSESSOR**

Columbia, Louisiana

Notes to the Financial Statements (Continued)

**6. EXPENDITURES OF THE ASSESSOR'S OFFICE PAID BY THE POLICE JURY**

The Caldwell Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 53:4711, is paid by the Caldwell Parish Police Jury.

**7. YEAR 2000 ISSUE (Continued)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Caldwell Parish Assessor has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the assessor's office. The assessor has identified the following systems requiring 2000 remediation: a financial reporting system and tax assessment system. All testing and validation of these two systems has been completed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the assessor is or will be Year 2000 ready, that the assessor's remediation efforts will be successful in whole or part, or that parties with whom the assessor does business will be year 2000 ready.



**Independent Auditor's Report on  
Compliance with Laws and Regulations  
and Internal Control**

The following independent auditor's report on compliance with laws and regulations and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**CALDWELL PARISH ASSESSOR**  
Columbia, Louisiana

I have audited the general purpose financial statements of the Caldwell Parish Assessor as of and for the two years ended December 31, 1998, and have issued my report thereon dated April 30, 1999. I conducted my 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 Caldwell Parish Assessor's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the Caldwell Parish Assessor's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER ASSOCIATION  
ASSOCIATE OF GOVERNORS  
PUBLIC ACCOUNTANTS  
  
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CALDWELL PARISH ASSESSOR

Columbia, Louisiana

Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1998

This report is intended for the information of the Caldwell Parish Assessor. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
(DATE)

CALDWELL PARISH ASSESSOR  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the Two Years Ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Caldwell Parish Assessor.
2. No instances of noncompliance material to the financial statements of Caldwell Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

CALDWELL PARISH ASSESSOR  
Columbia, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 1998

There were no audit findings reported in the audit for the year ended December 31, 1998.