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OFFICE OF THE  
LEGISLATIVE AUDITOR  
DECEMBER 31 1966



LEGISLATION PARISH ADDRESS  
MONROE, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1966

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Release Date: DEC 30 1967

LIVINGSTON PARISH AREA  
 LIVINGSTON, LOUISIANA  
 GENERAL PURPOSE FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

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# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

HONORABLE CHARLES A. Abele  
Livingston Parish Assessor  
Livingston, Louisiana

## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying general purpose financial statements of the Livingston Parish Assessor as of December 31, 1990, and for the year then ended. These general purpose financial statements are the responsibility of the Livingston 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 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 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 Livingston Parish Assessor as of December 31, 1990, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

*Daigrepont & Brian*

June 14, 1991

LIVINGSTON PAPER BOARD  
 LIVINGSTON, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 COMBINED BALANCE SHEET, DECEMBER 31, 1998

Statement A

|  | GOVERNMENTAL<br>FUND TYPE<br>GENERAL<br>FUND | ACCOUNT<br>GROUP<br>GENERAL<br>FUND | TOTAL<br>LIVINGSTON<br>ONLY |
|--|--|-------------------------------------|-----------------------------|
| <b>ASSETS</b>                                |  |                                     |                             |
| <b>Assets:</b>                               |  |                                     |                             |
| Cash and cash equivalents                    | \$ 331,818                                   | \$ -                                | \$ 331,818                  |
| Revenues receivable:                         |  |                                     |                             |
| Ad valorem taxes                             | 514,381                                      | -                                   | 514,381                     |
| Assessors compensation                       | 2,851  | -                                   | 2,851                       |
| office furnishings and equipment             | -  | 22,528                              | 22,528                      |
| <b>TOTAL ASSETS</b>                          | <b>\$ 848,970</b>                            | <b>\$ 22,528</b>                    | <b>\$ 871,498</b>           |
| <b>LIABILITIES AND FUND EQUITY</b>           |  |                                     |                             |
| <b>Liabilities:</b>                          |  |                                     |                             |
| Accounts payable                             | \$ 3,817                                     | \$ -                                | \$ 3,817                    |
| Total Liabilities                            | 3,817  | -                                   | 3,817                       |
| <b>Fund Equity:</b>                          |  |                                     |                             |
| Investment in general fixed assets           | -  | 88,698                              | 88,698                      |
| Fund balances:                               |  |                                     |                             |
| Unreserved undesignated                      | 845,153                                      | -                                   | 845,153                     |
| Total Fund Equity                            | 845,153                                      | 88,698                              | 933,851                     |
| <b>TOTAL LIABILITIES AND<br/>FUND EQUITY</b> | <b>\$ 848,970</b>                            | <b>\$ 111,422</b>                   | <b>\$ 960,392</b>           |

The accompanying notes are an integral part of this statement.

**LYNDENBORO PARISH ASSOCIATE**  
**LYNDENBORO, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE -**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**SHOWING FUND BALANCE AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 1994**

Page No. 10

|  | <u>BUDGET</u>   | <u>ACTUAL</u>   | <u>VARIANCE</u><br><u>FAVORABLE</u><br><u>(UNFAVORABLE)</u> |
|--|-----------------|-----------------|---|
| <b>REVENUES</b>                          |                 |                 |   |
| Ad Valorem taxes                         | 2081,364        | 2018,087        | (63,277)  |
| Use of money and property                | 21,658          | 18,594          | (3,064)   |
| Other revenues:                          |                 |                 |   |
| Municipalities                           | 3,708           | 3,861           | 153   |
| Miscellaneous                            | -               | 150             | 150   |
| Total Revenues                           | <u>2106,730</u> | <u>2050,692</u> | <u>(56,038)</u>   |
| <b>EXPENDITURES</b>                      |                 |                 |   |
| Personal services and related            |                 |                 |   |
| benefits                                 | 173,843         | 169,214         | (4,629)   |
| Materials and supplies                   | 85,314          | 87,825          | 2,511   |
| Travel and other charges                 | 78,808          | 78,877          | 69  |
| Capital outlay                           | 3,905           | 12,483          | 8,578   |
| Total Expenditures                       | <u>341,870</u>  | <u>348,409</u>  | <u>6,539</u>  |
| <b>EXCESS OF REVENUES OVER</b>           |                 |                 |   |
| <b>EXPENDITURES</b>                      | <u>(55,140)</u> | <u>(57,717)</u> | <u>(2,577)</u>  |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b> | <u>185,118</u>  | <u>185,235</u>  | <u>117</u>  |
| <b>FUND BALANCE AT END OF YEAR</b>       | <u>129,978</u>  | <u>127,518</u>  | <u>(2,460)</u>  |

The accompanying notes are an integral part of this statement.

**LIVINGSTON PARISH ASSessor**  
**LIVINGSTON, LOUISIANA**  
**MOVES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1986**

**INTRODUCTION**

As provided by Article VII, Section 24 of the Louisiana Constitution of 1898, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to all various taxations. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and 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 pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Livingston Parish Courthouse Annex in Livingston, Louisiana. The assessor employs thirteen employees, including nine deputies. In accordance with Louisiana law the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission, as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for the collection and distribution of taxes to the various taxing bodies.

At December 31, 1986, there are 26,370 real property and movable property assessments totaling \$177,763,610 and \$21,088,676, respectively. An increase in the assessed values totaling \$67,865,380 was caused generally by an increased number of homeowners and businesses moving into the parish.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Livingston Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

For financial reporting purposes, in accordance with Section 2180 of the GASB Codification of Governmental Accounting and Financial Reporting standards (now codification), the assessor includes all funds, account groups, activities, et cetera, that are controlled by the assessor as an independently elected parish official. 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. Other than certain operating expenditures of the assessor's office that are paid or provided by the parish police jury as required by Louisiana law, the assessor is financially independent. Accordingly, the assessor is a separate governmental reporting entity. The activities of the parish police jury, school board, other independently elected parish officials, and municipal local government are not included within the accompanying financial statements as they are

**LIVESTOCK RANCH ASSESSOR  
LIVESTOCK, LOUISIANA  
MOVES TO THE FINANCIAL STATEMENTS (CONTINUED)**

considered autonomous governments. These units of government issue financial statements separate from those of the parish assessor.

**C. FUND ACCOUNTING**

The assessor runs funds and account groups to report on the 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. An account group, on the other hand, 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 nor expendable available financial resources.

Funds of the assessor are classified as governmental funds. Governmental funds account for the assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the assessor include:

**General Fund** - the General Fund, as provided by Louisiana Revised Statute 47:1306, is the principal fund of the assessor and accounts for the operations of the assessor's office. All revenues less revenue authorized by Act 333 of 1984 is accounted for in this fund. General operating expenditures are paid from this fund.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is 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. The operating statement of the general fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

**Taxes**

All various taxes are recorded in the year the taxes are assessed. All various taxes are assessed on a calendar year and become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when earned and available.

Assessor compensation is recorded when assessments are provided.

LIVINGSTON PARISH ASSessor  
LIVINGSTON, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS (CONTINUED)

**Expenditures**

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

**E. BUDGET**

The assessor prepares a budget at the beginning of each year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on a modified accrual basis of accounting and is made available for public inspection no later than 18 days prior to the beginning of the budgeted year. A public hearing on the budget for 1994 was advertised in the assessor's official journal (Beaton Springs News) on November 3, 1993. The documents were available for public inspection from December 4, 1993 through December 20, 1993 at the assessor's office. The budget for 1994 was formally adopted on January 26, 1994. An amended budget was adopted on November 3, 1994. All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1208, the assessor carries forward into subsequent years any unexpended appropriation.

Formal budget integration within the accounting system is not employed as a management control device. During the fiscal year, actual revenues and expenditures are compared to budgeted revenues and expenditures by the assessor. If actual revenues are falling short of budgeted revenues by five percent or more or if actual expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted expenditures by five percent or more, the original budget is amended by the assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law the assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the assessor may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**G. FIRED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.



**LIVINGSTON PARISH ASSessor**  
**LIVINGSTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**B. VARIATION AND SICK LEAVE**

The Livingston parish assessor has no formal variation and sick leave policy. Each case is considered and determined on an individual basis by the assessor.

The cost of earned leave privileges, computed in accordance with GASB Codification Section 030, is recognized as a current year expenditure in the General Fund when leave is actually taken.

**C. TOTAL COLUMNS ON STATEMENTS**

The total columns on the 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 considered to be a consolidation.

**D. TAXES PAID**

The tax assessor's authorized millage of 1.52% was levied in total.

The following are the principal taxpayers for the parish:

| <u>TAXPAYER</u>                       | <u>TYPE OF BUSINESS</u> | <u>ASSESSED YACHTAGE</u> | <u>PERCENTAGE OF TOTAL ASSESSED YACHTAGE</u> |
|---------------------------------------|-------------------------|--------------------------|--|
| South Central Bell Telephone Company  | Telephone               | \$ 7,544,850             | 4.83   |
| Delta Electric Membership Corporation | Electric                | 5,994,200                | 3.83   |
| Hanson Natural Resources, Inc.        | TIMBER                  | 4,179,128                | 2.68   |
| Gulf States Utilization Company       | Utility                 | 2,804,178                | 1.80   |
| Shut/Southern PVC                     | Pipeline                | 2,335,848                | 1.50   |
| Cajunline Shell Pipeline Systems      | Pipeline                | 1,451,548                | 0.93   |
| SeaView Natural Gas Pipeline Company  | Gas                     | 1,255,800                | .81  |
| East Louisiana Telephone Company      | Telephone               | 1,043,490                | .68  |
| Transcontinental Gas Pipeline Company | Pipeline                | 1,184,808                | .76  |
| Amoco Production Company              | Gas and Oil             | 1,533,148                | 0.98   |
|                                       |                         | <u>\$28,243,012</u>      | <u>18.33</u>                                 |

**E. CASH AND CASH EQUIVALENTS**

On December 31, 1995, the assessor has cash and cash equivalents (bank balances) totaling \$101,812 in General deposits.

LIVINGSTON PARISH ASSessor  
LIVINGSTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. CASH AND CASH EQUIVALENTS (CONTINUED)

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge securities owned by the fiscal agent bank. The market value of the pledge securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1984, the assessor has \$131,618 in deposits (indicated bank balances).

The deposits are secured from risk by \$180,000 of federal deposit insurance and \$53,618 of pledged securities held by the custodial bank in the name of the fiscal agent bank (SABH Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1328 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

4. CHANGES IN GENERAL FIXED ASSETS

|                            |                |
|----------------------------|----------------|
| Balance, January 1, 1984   | 290,188        |
| Additions                  | 27,497         |
| Deletions                  | <u>125,000</u> |
| Balance, December 31, 1984 | <u>192,685</u> |

5. PENSION PLAN

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

All full-time employees who are under the age of 48 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 35 with at least 12 years of credited service at or after age 48 with at least 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent 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 35 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 financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1798, Shreveport, Louisiana 71268-1798, or by calling The system issues an annual publicly available financial report that includes (313)433-4414.

**LIVINGSTON PARISH ASSessor**  
**LIVINGSTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. PENSION PLAN (CONTINUED)**

Plan members are required by state statute to contribute 7.5 percent of their annual covered salary and the Livingston Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.5 percent of annual covered payroll. Contributions to the System also include One-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, plus various sharing funds appropriated by the Legislature. The contribution requirements of plan members and the Livingston Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1507, 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 Livingston Parish Assessor's contributions to the System for the years ending December 31, 1994 were \$97,127.

**4. OTHER POST EMPLOYMENT BENEFITS**

The Assessor sponsors a post-employment health care plan for all employees. The Assessor pays the annual cost of retirees remaining in the group health care plan. The Assessor has not recognized any liability for future contributions. It recognized the expense for this plan on the cash basis. On that basis, the expense for 1994 to provide retirees with health care coverage was \$7,172. As of December 31, 1994, two participants were eligible to receive benefits.

**7. EXPENDITURES OF THE ASSessor NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The assessor's office is located in the parish courthouse. As required by state law, expenditures for maintenance and operation of the parish courthouse are paid by the Livingston Parish Police Jury. The Assessor has determined that these provided premises are immaterial to the cost of operating the office.

**8. LITIGATION AND CLAIMS**

There is no obligation pending against the assessor's office at December 31, 1994.

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS - REPORTABLE INSTANCES OF NONCOMPLIANCE

Honorable Charles E. Mealy  
Livingston Parish Assessor  
Livingston, Louisiana

We have audited the general-purpose financial statements of Livingston Parish Assessor, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Code. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Livingston Parish Assessor, Louisiana, is the responsibility of the Livingston Parish Assessor, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Livingston Parish Assessor, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

### Condition

The budget was not amended when anticipated expenditures were sure to exceed the GA variance allowed.

### Auditor's Response

In order to help facilitate the transition from the prior administration to the incoming administration, last minute expenditures were made causing a slight overrun in the prior administration's budget.

We considered this instance of noncompliance in forming our opinion on whether Livingston Parish Assessor, Louisiana's 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with general accepted accounting principles, and this report does not affect our report dated June 16, 1997, on these general purpose financial statements.

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

*Deloitte & Touche*

June 26, 1997

# DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

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

Honorable Charles A. Meale  
Livingston Parish Assessor  
Livingston, Louisiana

We have audited the general purpose financial statements of Livingston Parish Assessor as of and for the year ended December 31, 1976, and have issued our report thereon dated June 15, 1977.

We conducted our audit in accordance with generally accepted auditing standards and **Government Auditing Standards**, issued by the Comptroller General of the United States. Such 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 management of Livingston Parish Assessor, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, activities and judgments by management are required to assure 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 general purpose 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 Livingston Parish Assessor, for the year ended December 31, 1976, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained and 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 an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not allow to a relatively low level the risk that errors and irregularities in accounts 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 structure and its operation that we consider to be material weaknesses as defined above.

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

*DeAngelis & Buisson*

June 26, 1997