

DESO TO PARISH ASSESSOR
Mandeville, Louisiana

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General Purpose Financial Statements
As of and for Years Ended December 31, 1988 and 1989

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Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and/or its principal public officials. The report is available for public inspection at the Public House of the Legislative Center and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 2 4 2006

INDEPENDENT AUDITOR'S REPORT

Honorable Jimmy Stephens
DeSoto Parish Assessor
Monroe, Louisiana

I have audited the accompanying general purpose financial statements of DeSoto Parish Assessor as of December 31, 1999 and 1998, and for the years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the DeSoto Parish Assessor's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, 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. 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 amount 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 statements 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 respects, the financial position of the DeSoto Parish Assessor as of December 31, 1999 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 2, 2000, on my consideration of the DeSoto Parish Assessor's internal control and compliance with laws and regulations.

Deborah D. Dees CPA

Monroe, Louisiana

May 2, 2000

DESGO PARISH ASSESSOR
Bossier, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
BALANCE SHEETS
FOR THE YEARS ENDED DECEMBER 31, 1989 AND 1988

	1989				1988			
	Governmental Fund Type General Fund	Proprietary Fund Type General Fund	Totals (Memorandum Only)	Account Group General Fund Assets	Governmental Fund Type General Fund	Proprietary Fund Type General Fund	Totals (Memorandum Only)	Account Group General Fund Assets
ASSETS								
Cash	\$ 1,828,628	\$ -	\$ 1,828,628	\$ -	\$ 710,678	\$ -	\$ 710,678	
All Voluntary Taxes Receivable	500,432	-	500,432	-	528,759	-	528,759	
State Revenue Sharing Receivable	14,448	-	14,448	-	15,478	-	15,478	
Prepaid Items	-	-	0	0	-	-	0	
Other fundings and receivables	-	88,002	88,002	88,002	-	87,003	87,003	
TOTAL ASSETS	\$ 1,908,908	\$ 88,002	\$ 1,996,910	\$ 1,996,910	\$ 1,249,437	\$ 87,003	\$ 1,336,440	
LIABILITIES AND FUND EQUITY								
Total Liabilities - accounts payable	\$ 11,268	\$ -	\$ 11,268	\$ 11,268	\$ 5,673	\$ -	\$ 5,673	
Fund Equity		88,002	88,002	88,002		87,003	87,003	
Investment in general fund assets								
Fund balances - continued	1,987,294	-	1,987,294	1,987,294	1,307,542	-	1,307,542	
undesignated	1,987,294	-	1,987,294	1,987,294	1,307,542	-	1,307,542	
Total Fund Equity	\$ 1,987,294	\$ 88,002	\$ 2,075,296	\$ 2,075,296	\$ 1,313,213	\$ 87,003	\$ 1,400,216	
TOTAL LIABILITIES & FUND EQUITY	\$ 1,987,294	\$ 88,002	\$ 2,075,296	\$ 2,075,296	\$ 1,313,213	\$ 87,003	\$ 1,400,216	

The accompanying notes are an integral part of this statement.

DESO TO PARISH ASSESSOR

Bossier, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP Basis) and Actual
 FOR THE YEAR ENDED DECEMBER 31, 1999 AND 1998

	1999		1998		VARIANCE (FAVORABLE/ UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
All Vietnam Taxes	\$ 500,000	\$ 271,557	\$ 18,227	\$ 318,000	\$ 46,877
Intergovernmental revenues:					
State revenue sharing	21,500	21,058	100	22,267	1,700
In lieu of taxes		48	49	117	117
Fees, charges, and commissions for					
Registering tax rolls	1,845	2,100	295	2,638	873
Changes for uses of equipment	3,500	3,008	490	1,994	1,504
Use of money and property:					
Interest earnings	22,000	23,213	21,213	28,000	6,787
TOTAL REVENUES	550,845	688,738	58,074	690,307	95,552
EXPENDITURES					
General governmentization					
Personal services & related benefits	318,000	327,194	2,000	308,000	9,194
Operating services	48,000	43,817	2,000	60,000	11,183
Materials and supplies	12,000	10,327	1,973	12,500	2,173
Travel and other charges	15,000	12,425	2,577	12,000	3,425
Capital outlay	18,000	1,298	8,000	15,000	13,702
TOTAL EXPENDITURES	311,000	335,851	17,550	403,500	92,449
DEPOSITS OF SEVERAL INVESTMENT	218,845	279,762	68,994	137,212	25,249
FUND BALANCE, BEGINNING OF YEAR	1,207,842	1,207,842	1,204,800	1,204,800	194,837
FUND BALANCE, END OF YEAR	1,113,687	1,207,753	1,339,544	1,337,622	174,935

The accompanying notes are an integral part of this statement.

DESOLO PARISH ASSESSOR

Mossbluff, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1998 and 1997

INTRODUCTION

As provided by LSA-RS 47:1501, the assessor is elected by the voters of the parish and serves a four-year term. The assessor enumerates, lists, and assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the 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 peculiarly responsible for the actions of the deputies.

The assessor's office is located in the DeSoto Parish Courthouse in Mossbluff, Louisiana. The assessor employs seven employees, including six deputies. In accordance with Louisiana law, the assessor assesses 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 collecting and distributing taxes to the various taxing bodies.

At December 31, 1998, there are 19607 real property and movable property assessments totaling \$120,787,240 and \$62,084,052, respectively. This represents an increase of 309 assessments totaling \$6,824,589 over 1997, caused primarily by the increasing number of new residences, homes, and businesses in the parish during the year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

DEBOTO PARISH ASSESSOR

Monroe, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1999 and 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization, and
 - 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 financially 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 provides for office space and funds has approval authority over the Assessor's capital budget, the assessor was determined to be a component unit of the DeBoto 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.

C. 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 relating to certain government functions or activities.

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

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:

1. General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1806, is the principal fund of the assessor and accounts for the operation of the assessor's office. Ad valorem tax revenue authorized by Act 282 of 1985, is accounted for in this fund. General operating expenditures are paid from this fund.

DESOLO PARISH ASSESSOR

Monroe, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1989 and 1990

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 are generally 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:

1. Revenues - Ad valorem taxes and the related state revenue sharing funds are recorded in the year the taxes are assessed. 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 47:1925 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. Uncollected prior year taxes are written off at the end of the year.

Fees for preparing the rolls are recognized in the period in which they are earned.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the assessor's account. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

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

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

E. BUDGETS

The assessor uses the following 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 expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes or amendments to the budget must be approved by the assessor.

Formal budgetary integration is not employed as a management control device during the year, and encumbrance accounting is not used by the assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all

DESOTO PARISH ASSESSOR

Monroe, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1999 and 1998

subsequent amendments.

9. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. CASH

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts or negotiable certificates of deposit. 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 six months; however, if the original maturities are six months or less, they are classified as cash equivalents. Investments are stated at cost. Based on the above definitions, the assessor has no investments.

G. ACCOUNTS RECEIVABLE

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (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.

I. COMPENSATED ABSENCES

The assessor has the following policy relating to vacation and sick leave:

Employees of the assessor's office receive 5 to 10 days of noncumulative vacation leave each year. Sick leave is granted at the discretion of the assessor. At December 31, 1999 and 1998, there are no accumulated and vested benefits relating to vacation and sick leave.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

J. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned *Interjurisdiction Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles, neither is such data comparable to a consolidation.

DEBOTO PARISH ASSESSOR

Merchulieu, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1999 and 1998

2. LEVIED TAXES

The assessor was authorized an ad valorem tax millage of 3.28 mills and levied taxes of 3.37 mills for 1998 and 1999. The difference between the authorized and levied millages is the result of reassessment of taxable property, required by Article 7, Section 20 of the Louisiana Constitution of 1974.

The Assessor is permitted to levy taxes up to 10% of the assessed property valuation for each specified or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the DeBoto Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
10% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed not less than every four years. The last revaluation was completed for the roll of January 1, 1990. Total assessed value was \$181,128,014 in 1990 and \$199,341,300 in 1999. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$28,337,081 and \$27,213,082 of the assessed value in 1998 and 1999, respectively.

The following are the principal taxpayers for the Parish (1999 amounts):

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
Central La. Electric Co.	Utility	\$ 58,300,659	18.29%
International Paper Co.	Manufacturing	34,985,781	17.42%
Southern Electric	Utility	31,558,159	15.97%
Doyal Hills Mining Venture	Mining	4,233,670	2.12%
Northwest Texas Electric	Utility	3,081,128	1.54%
South Central Bell	Utility	2,611,580	1.42%
J-W Operating Co.	Oil & Gas	1,902,630	0.96%
Southern Natural Gas	Utility	1,829,470	0.90%
Oklahoma Municipal Power	Utility	2,234,680	1.12%
Sonnet Exploration Co.	Oil & Gas	1,897,385	0.93%
Total		\$ 323,378,385	61.62%

DEBOTO PARISH ASSESSOR

Mossfield, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1999 and 1998

3. CASH

The assessor has cash (bank balances) in interest-bearing demand and time deposits totaling \$4,026,620 and \$170,878 at December 31, 1999 and 1998, respectively.

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. The assessor's deposits are secured from risk as follows:

	1999	1998
Cash (bank balance)	\$ 1,034,777	\$ 773,746
Total at risk	<u>1,034,777</u>	<u>773,746</u>
Federal deposit insurance	\$ 430,107	\$ 191,738
Pledged securities	<u>596,190</u>	<u>582,010</u>
Total insurance & pledges	<u>\$ 1,034,777</u>	<u>\$ 773,746</u>

The pledged securities are held in the name of the fiscal agent bank rather than in the name of the assessor. Because the security is not in the name of the assessor and is not held by the assessor, the deposits are considered Category 3, uninsured, in applying the credit risk of GAO's Certification Section 104.104.

Even though the pledged securities are considered unconditional (C category 3) under the provisions of GAO's Statement No. 3, Louisiana Revised Statute 30:620 imposes a statutory requirement of the custodial bank to advertise and sell the pledged securities within 10 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

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1998	\$ 68,800
Additions	11,860
Deductions	<u>39,223</u>
Balance, December 31, 1998	<u>41,437</u>
Additions	1,180
Deductions	<u>-</u>
Balance December 31, 1999	<u>\$ 42,617</u>

DEDECO PARISH ASSESSOR

Monroe, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1999 and 1998

5. PENSION PLAN

Plan Description - Substantially all employees of the DeCade Parish Assessor's office are members of the Louisiana Assessors' Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan 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 12 years of credited service or at or after age 50 with at least 30 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 108 percent of their final average salary. Final average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate within at least 12 years of service and do not withdraw their employee contributions may retire at or after age 60 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended 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 1765, Shreveport, Louisiana 71156-1765, or by calling (214) 420-4448.

Funding Policy - Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the DeCade Parish Assessor is required to contribute at an actuarially-determined rate. The current rate is 6.8 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one percent 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 DeCade Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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 DeCade Parish Assessor's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$15,521, \$12,158, and \$11,437, respectively, equal to the required contributions for each year.

6. OTHER POST-EMPLOYMENT BENEFITS

The DeCade Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for the three retirees are provided through an insurance company on a pay-as-you-go basis. The assessor pays 100% of the premiums. The assessor recognizes the cost of providing these benefits (assessor's cost of premiums) as an expenditure when the monthly premiums are paid. For the years ended December 31, 1999 and 1998, the total amount of premiums paid for retirees totaled \$9,433 and \$8,578, respectively.

DEBOLE PARISH ASSESSOR

Monroe, Louisiana

Notes to Financial Statements

As of and for the Years Ended December 31, 1999 and 1998

7. LEASES

The assessor has operating leases of the following nature:

Auto lease, 36 month term, payments \$409.49 monthly, dated March 28, 1995. Purchase price at term = \$7985.

Lease payments were \$5,115 in 1998 and \$5,273 in 1999.

The minimum annual commitments under noncancelable operating leases are as follows:

Fiscal year	Equipment
2000	\$ 5,750
2001	\$ 1,438
Total	<u>\$ 7,188</u>

8. EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

Certain operating expenditures of the assessor's office are paid by the parish (either per as required by Louisiana Revised Statute 33:4714). These expenditures are summarized as follows and are not included in the accompanying financial statements:

Jurisdictional services, utilities, and capital expenditures and improvements.

9. LITIGATION AND CLAIMS

During 1998 and 1999 the DeBote Parish Assessor was not involved in any litigation nor is he aware of any unasserted claims.

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

Honorable Jimmy Stephens
DeCade Parish Assessor
Monroe, Louisiana

I have audited the general purpose financial statements of the DeCade Parish Assessor, as of and for the years then ended December 31, 1989 and 1990, and have issued my report thereon dated May 3, 2000. I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Statute issued by the Society of Louisiana Certified Accountants and the Louisiana Legislative Auditor.

Compliance

As part of obtaining reasonable assurance about whether the DeCade Parish Assessor's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 DeCade Parish Assessor's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose 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 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. I issued no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

Deborah D. Dees, CPA
Monroe, Louisiana
May 3, 2000

DATA COLLECTION FORM

FOR RECORDING ON SUBJECT OF STATE AGRICULTURAL, GOVERNMENT AND QUASIPUBLIC ENTERIES

SCAG Form 02-01-001 may be used as a substitute for the Form 02-01-001		SC FORM 10, Legislative 2/82/87 After Registration Processing Post Office Box 94287 Raleigh, North Carolina 27604-0287	
Date Submitted: 05-02-90		Type of Report: <input type="checkbox"/> Trade Audit <input type="checkbox"/> 1987 Audit (Previously Audit) <input type="checkbox"/> Compliance <input type="checkbox"/> Compliance/Investigate <input type="checkbox"/> Program Audit <input type="checkbox"/> Other	
1. Fiscal Year Ending Date For This Submission 12-31-89		2. Name of Entity:	
3. Audit Period Covered: <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Biennial <input type="checkbox"/> Other		4. Agency Identification: Agency Name:	
5. Office Address (Number and Street) Delmore Parish Assessor		6. Office Address (Number and Street) Delmore, LA, Precinct, CTR	
7. Mailing Address (PO Box) P.O. Box 511		8. Mailing Address (Number and Street) 122 Jefferson Street	
9. City State Zip Monrovia LA 70502		10. City State Zip Monrovia LA 70502	
11. Name of Official Jimmy Stephens Assessor		12. Name of Official Delmore G. Ross, CTR	
13. Telephone (Area Code) 504-872-2610		14. Telephone (Area Code) 504-872-2607 504-872-2607	

Compliance with disclosure statute by Department for Public Information Report will be issued.

If there were no modifications to the subject's financial status, no applicable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check the box, do not complete the rest of this form.

15. Financial Statement:

a. Type of statement or financial statements: Not Applicable

b. If financial opinion: Qualified opinion Adverse opinion Disclaimer of opinion

c. Is "going concern" explanatory paragraph included in the audit report? Yes No

d. Is any of the 5 non-financial items reported? Yes No

e. Is there a relationship footnote? Yes No

16. If it does, how? Not Applicable

17. Do the company's financial records include: related weaknesses applicable conditions not applicable

18. COMPLAINTS

19. Do the complaints include: Abuse Illegal acts Insubstantial acts Not applicable

20. Materiality of 19 items (Please check and list):

Abuse	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Illegal acts	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Insubstantial acts	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Not applicable	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

21. SOURCE OF CURRENT YEAR FINANCIAL STATEMENT COSTS (Please Check and list):

1	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
2	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
3	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
4	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
5	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
6	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

22. Have there been other incidents which relate to materiality (Please check)? Yes No

23. Materiality of 22 items (Please check and list):

1	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
2	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
3	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
4	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

ACTION SIGNATURE *Jimmy Stephens* Date **05/02/90**