

1034

RECEIVED
GENERAL PURPOSE FINANCIAL STATEMENTS
90/07/29 03 11 11

**OFFICIAL
FILE COPY**

DO NOT BEND OUT

When necessary
detach from this
copy and PLACE
BACK IN FILE

DESOTO PARISH ASSESSOR
Manefield, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
As of and for the years ended
December 31, 1997 and 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk of court, the entity and other non-judicial 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 July 03 1998

Deborah D. Dem, MBA, CPA
112 Jefferson Street
Manefield, Louisiana 71052
318-872-9007

DEBOTO PARISH ASSESSOR
Barnfield, Louisiana

General Purpose Financial Statements
As of and for Years Ended December 31, 1987 and 1988

Table of Contents

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		2
General Purpose Financial Statements		
Balance Sheets—All Fund Types and Account Groups	A	3
Statements of Revenues, Expenditures, and Changes in Fund Balance—Budget (GAAP Basis) and Actual	B	4
Notes to the Financial Statements		5-12
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		13

INDEPENDENT AUDITOR'S REPORT

Honorable Jimmy Stephens
Delcoto Parish Assessor
Manfield, Louisiana

I have audited the accompanying general purpose financial statements of Delcoto Parish Assessor, a component unit of the Delcoto Parish Police Jury, as of December 31, 1997 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 Delcoto 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. These 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 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 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 respects, the financial position of the Delcoto Parish Assessor as of December 31, 1997 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

Deborah D. Dees, CPA

Manfield, Louisiana
April 24, 1999

DESDOTE PARISH ASSESSOR
Barrfield, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
BALANCE SHEETS
FOR THE YEARS ENDED DECEMBER 31, 1987 AND 1986

	1987			1986		
	Governmental Fund Type General Fund	Account Group General Fund Assets	Totals (Memorandum Only)	Governmental Fund Type General Fund	Account Group General Fund Assets	Totals (Memorandum Only)
ASSETS						
Cash	\$ 500,000	\$	\$ 500,000	\$ 528,893	\$	\$ 528,893
At Various Trust Accounts	538,783		538,783	287,299		287,299
State Revenue Sharing Receivable	15,748		15,748	14,844		14,844
Prepaid Items	489		489	453		453
Office Furniture and equipment		88,800	88,800		79,847	79,847
TOTAL ASSETS	<u>\$ 1,061,000</u>	<u>\$ 88,800</u>	<u>\$ 1,149,800</u>	<u>\$ 839,489</u>	<u>\$ 79,847</u>	<u>\$ 919,336</u>
LIABILITIES AND FUND EQUITY						
Total Liabilities - accounts payable	\$ 6,875	\$	\$ 6,875	\$ 4,173	\$	\$ 4,173
Fund Equity		80,925	80,925		75,674	75,674
Investment in general fund assets						
Fund balance - unreserved and assigned	1,054,125		1,054,125	835,317		835,317
Total Fund Equity	1,061,000		1,143,122	839,489		911,004
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 1,081,887</u>	<u>\$ 89,925</u>	<u>\$ 1,171,812</u>	<u>\$ 839,662</u>	<u>\$ 75,674</u>	<u>\$ 915,336</u>

The accompanying notes are an integral part of this statement.

DE SOTO PARISH ASSESSOR
 Mandeville, Louisiana

GOVERNMENTAL, FUND TYPE - GENERAL FUND
 Statements of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP Basis) and Actual
 FOR THE YEAR ENDING DECEMBER 31, 1987 AND 1988

SCHEDULE	1987		1988		BALANCE FORWARD (12/31/87)	BALANCE FORWARD (12/31/88)
	RECEIPT	ACTUAL	BUDGET	ACTUAL		
REVENUES:						
All Voters Taxes	480,000 \$	982,318 \$	112,318 \$	316,684 \$	6,864	6,864
Intergovernmental revenues						
State revenue sharing	20,000	24,007	2,007	20,000		(1,000)
In fee of taxes		54	54	59		59
Fees, charges, and commissions for:						
Preparing tax rolls	1,000	3,011	400	3,000		400
Charges for use of equipment		2,500	2,500	1,000		1,000
Use of money and property:						
Interest earnings	20,000	20,314	6,314	20,000		6,314
TOTAL REVENUES	485,000	1,030,114	122,814	360,159		6,864
EXPENDITURES:						
General government activities						
Personal services & related benefits						
Operating services	90,000	74,813	16,000	32,000		444
Materials and supplies	21,000	16,871	5,128	11,000		3,852
Traffic and other charges	20,000	50,000	2,200	18,000		2,397
Capital outlays	15,000	11,802	3,000	11,000		2,200
TOTAL EXPENDITURES	146,000	153,486	20,528	72,000		24,893
Excess of revenues over expenditures	48,000	276,358	102,286	44,159		48,110
OTHER SOURCES & EXPENDITURES						
FUND BALANCE, BEGINNING OF YEAR	828,387	635,885		754,736		830,007
FUND BALANCE, END OF YEAR	871,887	1,094,855	112,832	798,895		878,117

The accompanying notes are an integral part of this statement.

DEBOTO PARISH ASSESSOR
Mansfield, Louisiana

Notes to Financial Statements
As of and for the Years Ended December 31, 1987 and 1986

INTRODUCTION

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 four-year term. The assessor assesses all real and movable property in the parish, subject to all-valuation 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 personally responsible for the actions of the deputies.

The assessor's office is located in the DeBoto Parish Courthouse in Mansfield, Louisiana. The assessor employs seven employees, including six 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 collecting and distributing taxes to the various taxing bodies.

At December 31, 1987, there are 10,368 real property and movable property assessments totaling \$112,200,898 and \$88,535,668, respectively. This represents an increase of 867 assessments totaling \$71,230,151 over 1986, caused primarily by an 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 DeBoto 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 DeBoto Parish Police Jury is the financial entity for DeBoto 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 DeBoto 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:

DEBOTE PARISH ASSESSOR
Mansfield, Louisiana

Notes to Financial Statements
As of and for the Years Ended December 31, 1997 and 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

II. REPORTING ENTITY (Continued)

- a. Appointing a voting majority of an organization's governing body, and
 - i. The ability of the police jury to impose its will on that organization and/or
 - ii. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- b. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- c. 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 thus has approval authority over the Assessor's capital budget, the assessor was determined to be a component unit of the DeBote 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 governmental 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 reported 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 fund assets. Governmental funds of the assessor include:

1. General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1905, is the principal fund of the assessor and accounts for the operation of the assessor's office. Ad valorem tax revenues authorized by Act 200 of 1995, is accounted for in this fund. General operating expenditures are paid from this fund.

DESOUDRE PARISH ASSESSOR
Bossierfield, Louisiana

Notes to Financial Statements
As of and for the Years Ended December 31, 1997 and 1999

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 47:1893 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 tax 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 receivables in account.

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 subsequent amendments.

DEBOTO PARISH ASSESSOR
Monroe, Louisiana

Notes to Financial Statements
As of and for the Year Ended December 31, 1997 and 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents, if present, include amounts in time deposits with original maturities of six months or less. 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 valued at cost.

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 of the time purchased, and the related assets are capitalized (depreciated) 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 8 to 13 days of accumulative vacation leave each year. Sick leave is granted at the discretion of the assessor. At December 31, 1997 and 1996, 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 C80, 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 Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

DEBOTE PARISH ASSESSOR
 Mandeville, Louisiana

Notes to Financial Statements
 As of and for the Years Ended December 31, 1987 and 1986

2. LEVIED TAXES

The assessor was authorized an ad valorem tax millage of 3.25 mills and levied taxes of 3.37 mills for 1987 and 1986. The difference between the authorized and levied millages is the result of reassessment of taxable property, required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The assessor is permitted to levy taxes up to 12% 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 DeBote Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

1 1/2% food	15% machinery
1 1/2% residential improvements	15% commercial improvements
1 1/2% industrial improvements	25% public service properties, excluding land

A recvaluation of all property is required to be completed not less than every four years. The last recvaluation was completed for the roll of January 1, 1985. Total assessed value was \$119,814,263 in 1985 and \$191,769,993 in 1987. 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 \$24,040,739 and \$25,537,804 of the assessed value in 1986 and 1987, respectively.

The following are the principal taxpayers for the Parish (1987 amounts):

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
Central La. Electric Co.	Utility	\$ 38,122,769	19.88%
International Paper Co.	Manufacturing	33,529,448	17.48%
Southwestern Electric	Utility	21,217,829	10.33%
DeB-H-H Mining Venture	Mining	4,440,869	2.32%
Northeast Texas Electric	Utility	3,590,908	1.86%
South Central Bell	Utility	3,010,310	1.47%
Oklahoma Municipal Power	Utility	2,185,208	1.14%
Southern Natural Gas	Utility	1,883,758	0.96%
Louisiana Pacific	Manufacturing	1,450,210	0.75%
Enersah Exploration	Oil & Gas	1,139,898	0.58%
Total		\$ 192,491,372	100.00%

DEBOTE PARISH ASSESSOR
Mansfield, Louisiana

Notes to Financial Statements
As of and for the Years Ended December 31, 1997 and 1996

3. CASH AND INVESTMENTS

The assessor has cash (bank balances) in interest-bearing demand and time deposits totaling \$509,408 and \$529,401 at December 31, 1997 and 1996, respectively.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be assured 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:

	1997	1996
Cash (bank balances)	\$ 518,507	\$ 529,401
Total at risk	<u>518,507</u>	<u>529,401</u>
Federal deposit insurance	\$ 108,017	\$ 107,723
Pledged securities	<u>410,490</u>	<u>421,678</u>
Total insurance & pledges	<u>\$ 518,507</u>	<u>\$ 529,401</u>

The pledged securities are held by a custodial bank 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 or its agent, the deposits are considered Category 3, unsecured, in applying the credit risk of GASB Codification Section 108.184.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 30:1229 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, 1996	\$ 98,133
Additions	7,707
Deductions	
Balance, December 31, 1996	105,840
Additions	11,983
Deductions	
Balance, December 31, 1997	<u>\$ 117,823</u>

DEBOTO PARISH ASSESSOR
Monroe, Louisiana

Notes to Financial Statements
As of and for the Years Ended December 31, 1997 and 1996

B. PENSION PLAN

Plan Description - Substantially all employees of the DeBoto Parish Assessor's office are members of the Louisiana Assessors Retirement System (System), a contributing multiple-employer defined benefit pension plan established 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 60 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 120 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint 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 55 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 1706, Shreveport, Louisiana 71160-1706, or by calling (318) 425-4445.

Funding Policy - Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the DeBoto Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 6.0 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 DeBoto Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:133, 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 DeBoto Parish Assessor's contributions to the System for the years ending December 31, 1997, 1996, and 1995, were \$11,437, \$6,269, and \$8,783, respectively, equal to the required contributions for each year.

C. OTHER POST-EMPLOYMENT BENEFITS

The DeBoto 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, 1997 and 1996, the total amount of premiums paid for retirees totaled \$8,578 and \$7,168, respectively.

DESOLO PARISH ASSESSOR
Mansfield, Louisiana

Notes to Financial Statements
As of and for the Years Ended December 31, 1987 and 1988

7. LEASES

The assessor has operating leases of the following nature:

Auto lease, 36 month term, payments \$420.76 monthly, dated December, 1986. Purchase price at term - \$7,858.

Lease payments were \$5,548 in 1986 and \$4,208 in 1987.

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

Fiscal year	Equipment
1988	\$ 4,208
Total	<u>\$ 4,208</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 police jury as required by Louisiana Revised Statute 33:4714. These expenditures are summarized as follows and are not included in the accompanying financial statements:

Judicial services, utilities, and capital expenditures and improvements.

9. LITIGATION AND CLAIMS

During 1987 and 1988 the DeSoto 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
DeBato Parish Assessor
Monroe, Louisiana

I have audited the general purpose financial statements of the DeBato Parish Assessor, a component unit of the DeBato Parish Police Jury as of and for the years then ended December 31, 1987 and 1988, and have issued my report thereon dated April 24, 1989. 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 Accountants and the Louisiana Legislative Auditor.

Scope:

As part of obtaining reasonable assurance about whether the DeBato 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 DeBato 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 noted 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 DeBato Parish Assessor. However, this report is a matter of public record and its distribution is not limited.

Deborah D. Dees, CPA
Monroe, Louisiana
April 24, 1989