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STATE OF LOUISIANA  
REVENUE DEPARTMENT  
Tulsa, Oklahoma

**WEST FELICIANA PARISH ASSESSOR  
ST. FRANCISVILLE, LOUISIANA**

---

**GENERAL PURPOSE FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, writty and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/24, 04-1998

**PHIL T. GRAHAM**

**CERTIFIED PUBLIC ACCOUNTANT**

WEST FELICIANA PARISH ASSESSOR  
 ST. FRANCISVILLE, LOUISIANA  
 GENERAL PURPOSE FINANCIAL STATEMENTS  
 WITH EMERGENCY AUDITOR'S REPORT  
 AS OF AND FOR THE YEAR ENDED  
 DECEMBER 31, 1987

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**PHIL T. GRAHAM**

CERTIFIED PUBLIC ACCOUNTANT

7110 CEDARBRIDGE BOULEVARD, SUITE 100 • BATON ROUGE, LOUISIANA 70802  
TELEPHONE: 804/382-4800 FAX: 804/382-4800

**INDEPENDENT AUDITOR'S REPORT**

June 14, 1998

Honorable W. D. Spillman,  
West Feliciana Parish Assessor  
St. Francisville, Louisiana

I have audited the general-purpose financial statements of the West Feliciana Parish Assessor as of December 31, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Feliciana 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 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 component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In accordance with Government Auditing Standards, I have also issued a report dated June 14, 1998, on my consideration of West Feliciana Parish Assessor's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Feliciana Parish Assessor as of December 31, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.



GENERAL PURPOSE FINANCIAL STATEMENT  
OVERVIEW

## STATEMENT A

**WEST LOUISIANA PARISH ASSOCIATION**  
**ST. FRANCISVILLE, LOUISIANA**  
**BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1997**

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTAL MEMORANDUM BALANCE
<b>ASSETS AND OTHER DEBITS</b>			
Cash and Cash Equivalents	\$ 114,358		\$ 114,358
Revenues receivable:			
Ad Valorem taxes receivable	551,551		551,551
Due from:			
State of Louisiana - Department of Revenue	7,999		7,999
Office furnishings and equipment		\$ 174,899	174,899
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 633,408</b>	<b>\$ 174,899</b>	<b>\$ 848,229</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	1,022		1,022
Payroll taxes payable	1,780		1,780
Retirement and Insurance payable	1,419		1,419
Short-term debt payable	18,388		18,388
Total liabilities	22,609		22,609
<b>Fund Equity:</b>			
Investment in general fixed assets		174,899	174,899
<b>Fund balances:</b>			
Unreserved-designated (restated)	612,308		612,308
Total Fund Equity	612,308	174,899	827,159
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 633,408</b>	<b>\$ 174,899</b>	<b>\$ 848,229</b>

See accompanying notes and accountant's report

WEST FELICIANA PARISH BOARDS  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCE-  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1997

STATEMENT B

	GENERAL FUND
<b>REVENUES</b>	
Intergovernmental revenues:	
Ad Valorem Taxes	\$ 551,808
State revenue sharing	15,207
Other revenues:	
Sale of maps	1,045
Interest income	8,325
Miscellaneous income	1,538
Total revenues	\$ 577,913
<b>EXPENDITURES</b>	
General government - taxation:	
Personnel services and related benefits	301,919
Operating services	8,011
Office expense and supplies	28,817
Travel expense	8,358
Capital outlay	1,082
Total expenditures	347,987
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>	
<b>EXPENDITURES</b>	230,926
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	317,295
<b>FUND BALANCE AT END OF YEAR</b>	548,221

See accompanying notes and accountant's report

**WEST PELICANS PARISH ASSessor**  
**ST. FRANCISVILLE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE -**  
**EXPERIMENTAL FUND TYPE - GENERAL FUND**  
**REPORT (BUDGET BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 1992**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>UNFAVORABLE</u>
<b>REVENUES</b>			
Intergovernmental Revenues:			
Ad Valorem taxes	\$551,000	\$551,880	\$ 0
Revenue sharing	15,000	15,287	287
Use of money and property:			
Interest earnings	0,000	0,125	125
Other revenues:			
Maps and miscellaneous	2,180	2,481	301
Total revenues	<u>578,280</u>	<u>579,873</u>	<u>1,593</u>
<b>EXPENDITURES</b>			
General government - taxation:			
Personnel services and related benefits:			
Salaries:			
Assessor	60,000	60,000	0
Group insurance	35,500	38,588	4,913
Payroll taxes	1,500	1,070	430
Retirement	3,500	5,493	1,993
Salaries-other	100,000	100,720	4,272
Operating services:			
Accounting and legal	2,500	2,825	(325)
Burety Bond	200	200	0
Computer Maintenance	2,500	2,300	197
Dues	1,200	1,034	166
Mailing	2,000	1,150	850
Miscellaneous	2,300	1,704	496
Office expenses and supplies:			
Auto expense	11,100	10,870	1,831
Insurance	1,500	2,277	777
Materials and supplies	4,500	3,780	720
Heat	1,300	1,300	0
Telephone	2,500	2,200	298
Utilities	300	387	87
Assessor's allowance	4,000	4,000	0
Travel expense	5,000	4,154	1,846
Capital outlay	1,000	1,887	(887)
Total expenditures	<u>257,250</u>	<u>242,780</u>	<u>14,470</u>

(Continued)

See accompanying notes and accountant's report

WEST POLYCIANA PARISH ASSOCIATION  
 ST. FRANCISVILLE, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE -  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 BUDGET BASIS AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1987  
 (Continued)

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 219,150	\$ 335,835	\$ 15,875
FUND BALANCE AT BEGINNING OF YEAR	<u>247,235</u>	<u>217,235</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 466,385</u>	<u>\$ 553,070</u>	<u>\$ 15,875</u>



WEST FELICIANA PARISH ASSESSOR  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1997

**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 ad valorem taxation. 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 St. Francisville, Louisiana. The Assessor employs four employees, including two 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, 1997, there are 4,271 real property and movable property assessments totaling \$296,419,887 and \$18,221,432, respectively. This represents an increase of assessments totaling \$256,488,087 over the prior year, due primarily to the reassessment of public utilities.

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the West Feliciana 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**

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the

WEST FELICIANA PARISH ASSESSOR  
501 FRANCISVILLE BOULEVARD  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

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

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

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouses in which the Assessor's office is located and provides funds for equipment and furniture of the Assessor's office, the Assessor was determined to be a component unit of the West Feliciana Parish Police Jury, the financial reporting entity. The accompanying

WEST FELICIANA PARISH ASSessor  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

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. 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 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:

General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1884, is the principal fund of the Assessor and accounts for the operation of the Assessor's office. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:1887-1906 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

WEST CALCIANA PARISH ASSESSOR  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

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:

**Revenues**

Compensation from taxing bodies is recorded in the year ad valorem taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and are due on November 15 of each year. The compensation is generally received 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.

Other revenues are recorded when received.

**Expenditures**

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

**K. BUDGET PRACTICES**

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 15 days prior to the beginning of the budgeted year. The budget is then formally adopted by the Assessor prior to the beginning of the budgeted year. All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1908, the Assessor carries forward into subsequent years any unexpended appropriation.

**WEST PALM BEACH PARISH ASSESSOR**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1987**

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 per cent or more or if actual expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted expenditures by five per cent 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**

Under state law, the Assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1987, the West Palm Beach Parish Assessor has a cash balance (bank balances) totaling \$114,224.

Deposits by the Assessor are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be insured 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. These deposits are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balance) at December 31, 1987, are secured as follows:

Bank balances	<u>\$114,224</u>
Federal deposit insurance	100,000
Pledged securities	<u>100,000</u>
Total	<u>\$314,224</u>

**WEST FELICIANA PARISH ASSESSOR  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

Because the pledged securities are held by the custodial bank in the name of the fiscal agent bank rather than in the name of the assessor, they are considered uncollateralized (Category II) under the provisions of GASB Codification CSO-106; however, Louisiana Revised Statute 28:2228 imposes a statutory requirement on 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.

**G. FIXED ASSETS**

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are recorded within the Assessor's general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

**H. VACATION AND SICK LEAVE**

Employees earn from two to three weeks of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. Employees are allowed seven days sick leave per year which cannot be accumulated. At December 31, 1997, there are no accumulated and vested benefits that require disclosure to conform with generally accepted accounting principles.

**I. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

There are no long-term obligations at December 31, 1997.

**WEST FELICIANA PARISH ASSESSOR**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**J. FUND EQUITY**

1. Reserves - reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.
2. Designated Fund Balance - designated fund balance represents tentative plans for future use of financial resources.
3. Fund Balance - unreserved, undesignated fund balance has a balance of \$628,194.

**K. 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.

**NOTE #2: LEVIED TAXES**

During 1997, Louisiana Revised Statutes 47:1928.1 and 1928.2 (A) were amended and restricted to create an assessment district in West Feliciana Parish to fund the office of the assessor. This law provides for funding by levying a millage determined by the legislative auditor to yield tax revenues in an amount equal to monies currently received from pro rata deductions of all ad valorem taxes collected in the parish.

For the year 1997, ad valorem taxes levied were 1.81 mills.

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1997 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Crown Vantage Energy, Gulf States, Inc.	Paper Mill  Public Service	\$18,100,000  247,140,000	8.11  78.58

**WEST FELICIANA PARISH ASSESSOR**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1993**

Texas Eastern Pipeline	3,926,668	1.24
Bell South Public Service	1,161,028	.48
Dixie Electric Public Service	1,396,978	.48
Bluffs Limited Real Estate		
Partnership Development	921,302	.34
Cajun Electric Public Service	15,319,208	4.94
Transcontinental Pipeline	481,878	.28
Cecil Graves Chevrolet Car Dealership	458,000	.28
Total	<u>28,673,112</u>	<u>11.28</u>

**NOTE 83: CHANGES IN GENERAL FIXED ASSETS**

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

Balance, January 1, 1993	\$ 571,813
Additions	3,087
Reductions	<u>0</u>
Balance, December 31, 1993	<u>\$ 574,900</u>

**NOTE 84: PENSION PLAN**

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

All full-time employees who are under the age of 68 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 38 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 180 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 58 and receive the benefit accrued to



**WEST FELICIANA PARISH ASSESSOR  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1993**

their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available report that includes financial statements and required supplemental information. That Report may be obtained by writing to the Louisiana Assessor's Retirement System, Post Office Box 1786, Shreveport, Louisiana 71186-1786, or by calling (318) 426-4888.

Plan members are required to contribute 7.0 per cent of their annual covered salary and the West Feliciana Parish Assessor is required to contribute at an actuarially determined rate. For the months of January through September the rate was 5.0 per cent of covered payroll and for October through December it was 8.76 per cent. Contributions to the system include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the West Feliciana Parish Assessor are established and may be amended by state statute. As provided by Louisiana revised statute 11:109, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Feliciana Parish Assessor's contributions to the System for the years ending December 31, 1987, 1996, and 1995 were \$9,435, \$5,167, and \$6,973, respectively, equal to the required contributions for each year.

The West Feliciana Parish Assessor does not guarantee the precise benefits of the System.

**NOTE 85: POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The West Feliciana Parish Assessor does not provide continuing health care benefits for its retired employees.

**NOTE 86: LIABILITIES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The West Feliciana Parish Assessor's office is located in the

WEST FELICIANA PARISH ASSESSOR  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the West Feliciana Parish Police Jury.

**NOTE 17: LITIGATION AND CLAIMS**

There is no litigation pending against the Assessor's office at December 31, 1997. There is a dispute over payment of property tax due from a public utility which has filed for bankruptcy. The assessor's portion of the disputed taxes is \$21,735, which have been recorded as current period income, but, as of the date of this report have not been received. The outcome of this matter can not be determined at this time.

**NOTE 18: SHORT-TERM DEBT**

There was a \$15,000 loan incurred on December 15, 1997 payable to Hancock Bank. The interest rate was 7% and the maturity date was January 13, 1998 when it was paid in full.

**NOTE 19: LEASES**

The West Feliciana Parish Assessor leases a vehicle under an operating lease agreement. Total rent expense for 1997 was \$4,843.

Future minimum lease payments under the noncancelable operating lease are as follows:

1998	\$ 4,843
1999	4,843
2000	822
Total	<u>\$ 10,508</u>

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 18, 1998

Honorable M. D. Spillman  
West Feliciana Parish Assessor  
St. Francisville, Louisiana

I have audited the general purpose financial statements of the West Feliciana Parish Assessor of and for the year ended December 31, 1997, and have issued my report thereon dated June 18, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the West Feliciana 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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the West Feliciana Parish Assessor's 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. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal

Honorable W. D. Spillman  
June 18, 1988  
Page 2

control over financial reporting that, in my judgement, could adversely affect the West Feliciana Parish Assessor's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the West Feliciana Parish Assessor's office and the legislative Auditor's office. This is not intended to limit the distributions of this report, which is a matter of public record.



**W. D. SPILLMAN**

ASSESSOR

WEST FELICIANA

P. O. BOX 119

21 FRENCHVILLE LA 70725

TELEPHONE 941-661-7771

June 11, 1988

Mr. Phil T. Graham, CPA  
7018 Greenwood Blvd., Suite F  
Metairie Rouge, LA 70001

**RE: WEST FELICIANA PARISH ASSESSORS - COLLECTIVE ACTION PLAN**

Dear Phil:

In response to your reportable condition noted in the December 11, 1987 audit of the West Feliciana Parish Assessor, I am providing the following information:

**Issues for Clearing Credit Card**

The Assessor's office will require that all gasoline credit card statements be matched with invoices at the time of payment. These will be retained on file.

The West Feliciana Parish Assessor's office believes that this change will significantly increase the controls which you discussed in your correspondence dated June 18, 1988. If you need any additional information concerning this collective action plan, please advise.

Sincerely,



W. D. Spillman  
Assessor