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**WINN PARISH ASSESSOR
WINNFIELD, LOUISIANA**
**ANNUAL FINANCIAL REPORT
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, orally and copies are available for 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: *1/15/98*

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June 23, 1998

ACCOUNTANTS' COMPILATION REPORT

Honorable A. D. "Buddy" Litch
Winn Parish Assessor
Winnfield, Louisiana 71483

We have compiled the accompanying financial statements of the Winn Parish Assessor, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents, in accordance with Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the Winn Parish Assessor. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



White & Bates

COMPONENT UNIT FINANCIAL STATEMENTS

WINN PARISH ASSessor
COMPONENT UNIT OF WINN PARISH POLICE JURY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1997

ASSETS	GOVERNMENTAL	ACCOUNT	TOTALS (MEMORANDUM)
	FUND	GROUP	
	GENERAL	GENERAL	
	FUND	FIXED	
	(BALANCE)	ASSETS	(ONLY)
CASH AND CASH EQUIVALENTS (Note 2)	\$107,538		\$107,538
RECEIVABLES:			
Ad Valorem Taxes (Note 3)	185,638		185,638
State Revenue Sharing	21,240		21,240
GENERAL FIXED ASSETS (Note 4)	—	\$ 58,589	58,589
TOTAL ASSETS	\$224,356	\$ 58,589	\$282,945
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts Payable	\$ 854	—	\$ 854
TOTAL LIABILITIES	854	—	854
FUND EQUITY:			
Investment in General Fixed Assets		\$ 58,589	58,589
Fund Balance:			
Unreserved - Undesignated	223,502	—	223,502
TOTAL FUND EQUITY	223,502	58,589	282,091
TOTAL LIABILITIES AND FUND EQUITY	\$224,356	\$ 58,589	\$282,945

See accompanying notes and accountants' report.

WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY

GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad Valorem Taxes	\$282,650	\$283,516	\$ 866
Intergovernmental Revenues:			
State Revenue Sharing	30,475	32,620	148
Interest Income	8,099	8,012	(87)
Other Revenue - Tax Rolls, Notices, etc.	6,985	6,985	—
Total Revenues	328,209	331,153	1,944
EXPENDITURES			
Current:			
Personnel Services And Related Benefits	193,430	193,845	(415)
Operating Services	32,590	32,080	(510)
Travel And Other Charges	13,383	13,383	—
Capital Outlay	6,082	5,484	(598)
Total Expenditures	245,485	244,812	673
EXCESS OF REVENUES OVER EXPENDITURES	84	641	557
FUND BALANCE AT BEGINNING OF YEAR	318,572	318,572	—
FUND BALANCE AT END OF YEAR	\$323,736	\$323,886	\$ 150

See accompanying notes and accountants' report.

WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE ASSESSOR - As provided by Article VII, Section 24 of the Louisiana Constitution of 1874, the Winn Parish Assessor (the "Assessor") is elected by the voters of the parish. The Assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The Assessor, who is elected for a four year term, is authorized to appoint as many deputies as may be necessary for 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 primarily responsible for the actions of the deputies.

The Assessor's office is located in the Winn Parish Courthouse in Winnfield, Louisiana. The Assessor employs five employees, including four 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.

As December 31, 1997, there was 12,407 real property and movable property assessments totaling \$55,498,295. This represents an increase of 91 assessments totaling \$994,590 over the prior year.

The following is a summary of the more significant accounting policies:

A. BASIS OF PRESENTATION

The accompanying financial statements of the Winn 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 Winn Parish Police Jury is the financial reporting entity for Winn 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.

(Continued)

**WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Winn 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:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on the 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 Assessor is fiscally dependent on the police jury for office space and related utility costs, the Assessor was determined to be a component unit of the Winn 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. The following funds and account groups are used by the Assessor:

(Continued)

**WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

FUNDS

Funds of the Assessor are classified as governmental funds. Governmental funds account for Assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The Winn Parish Assessor has the following governmental fund:

General Fund (Salary) - The General Fund is the principal fund of the Assessor and is used to account for the operations of the Assessor's office. Compensation received from the various taxing bodies and ad valorem tax revenues are accounted for in this fund. General operating expenditures are paid from this fund.

ACCOUNT GROUPS

General Fixed Assets - This account group is established to account for all fixed assets used in governmental fund type operations. General fixed assets provided by the Winn Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

General Long-Term Debt - This account group is established to account for all long-term obligations of the Assessor. At December 31, 1997, the Assessor had no long-term obligations.

These account groups are not funds and are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - Ad valorem tax revenues are recorded in the year in which the ad valorem taxes are assessed. Ad valorem taxes are assessed on January 1, become due on November 15, and become delinquent on December 31, of each year. State revenue sharing is recorded in the year in which such funds are authorized for payment by the State of Louisiana. All other revenues are recorded in the period in which they become available for use.

(Continued)

WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

E. BUDGETARY PRACTICES

As required by Louisiana Revised Statutes, the Winn Parish Assessor prepared and legally adopted a budget for the General Fund for the year ended December 31, 1997. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in the preparation of the accompanying financial statements. The proposed budget was made available for public inspection on December 11, 1996. All budget appropriations lapse at year-end.

Federal budget integration within the accounting records is not employed as a management control device. The assessor does not use encumbrance accounting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes accounts in interest bearing demand deposits. Cash equivalents include amounts in time deposits. Time deposits are stated at cost. Under current 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.

G. ACCOUNTS RECEIVABLE

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible amounts are recognized as bad debts through the establishment of an allowance reserve at the time information becomes available which would indicate the noncollectibility of the receivable. At December 31, 1997 no amounts were deemed uncollectible.

H. COMPENSATED ABSENCES

The Winn Parish Assessor provides vacation leave to its full-time employees as follows:

<u>PERIOD OF CONTINUOUS SERVICE</u>	<u>VACATION WEEKS</u>
One Year to Ten Years	1
Over Ten Years	2

The above described vacation leave weeks are not cumulative and must be used during the period earned and, accordingly, the Winn Parish Assessor has no accumulated and vested benefits related to vacation leave which require accrual. The Winn Parish Assessor does not have a formal sick leave policy.

(Continued)

**WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

I. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. TOTAL COLUMN ON BALANCE SHEET

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

2. CASH AND CASH EQUIVALENTS

At December 31, 1997, the Winn Parish Assessor had cash and cash equivalents (bank balances) totaling \$187,438. This total included demand deposits of \$17,482 and time deposits of \$369,196. The bank balances of these accounts totaled \$112,968 at December 31, 1997. Under state law, these deposits 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. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. At December 31, 1997 \$189,000 of cash and cash equivalents balances of the Winn Parish Assessor were secured by federal deposit insurance. The remaining balance was secured by pledged securities held by the collateral bank in the name of the fiscal agent bank (GAASB Category 7).

3. AD VALOREM TAXES

During the year ended December 31, 1997, the following millages were authorized and levied:

Authorized Millage	Levied Millage
4.71	4.71

(Continued)

WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

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>
Pine Creek	Timber	\$4,424,268	7.9%
Louisiana Power and Light	Public Utilities	4,113,468	7.3%
Williams Industries, Inc.	Timber	4,086,488	7.3%
Bell South Telecommunications	Telecommunications	1,817,139	3.2%
Kansas City Southern Railway	Railroad	1,587,638	2.7%
	TOTAL	\$15,029,201	28.1%

The ad valorem taxes receivable at December 31, 1997 recorded in the General Fund, represent amounts due the Assessor for taxes assessed on January 1, 1997, but remitted subsequent to December 31, 1997 by the Winn Parish Sheriff, de facto office tax collector.

4. GENERAL FIXED ASSETS

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

Balance, January 1, 1997	\$ 53,573
Additions	5,484
Deletions	(1,370)
Balance, December 31, 1997	<u>\$ 57,687</u>

5. PENSION PLAN

Plan Description - All full-time employees of the Winn Parish Assessor participate in the Louisiana Assessors Retirement System ("System"), a multiple-employer (cost-sharing), defined benefit pension plan, controlled and administered by a separate board of trustees.

(Continued)

**WINN PARISH ASSESSOR
COMPONENT UNIT OF WINN PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

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 100 percent of their final-average salary. Final-average salary is the employer'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 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 1795, Shreveport, Louisiana 71166-1795, or by calling (318) 423-0446.

Funding Policy - Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Winn Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 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 Winn Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, 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 Winn Parish Assessor's contribution to the System for the year ending December 31, 1997 was \$8,455. This amount was equal to the required contribution for 1997.

6. SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Winn Parish Police Jury provides the Winn Parish Assessor with office facilities and the related utility costs of such facilities.

7. LITIGATION

The Winn Parish Assessor was not involved in any litigation at December 31, 1997.

8. OTHER DISCLOSURES

There were no subsequent events, losses, or related party transactions that require disclosure in these notes to the December 31, 1997 financial statements.

(Continued)

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June 23, 1997

INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable A. D. Little
West Parish Assessor
Winnfield, LA 71483

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of West Parish Assessor and the Legislative Auditor, State of Louisiana, solely to assist the user in evaluating management's assertions about the West Parish Assessor's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Assessment Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2231 (the public bid law).

No expenditures were made during the year ended June 30, 1997 which exceeded the above amounts.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:5181-1714 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The West Parish Assessor provided us with the required list.

3. Obtain from management a listing of all employees paid during the period under examination.

The West Parish Assessor provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees on the list provided in agreed-upon procedure (1) matched any name provided in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The Winn Parish Assessor provided us with a copy of the original budget and all subsequent amendments for the year ended December 31, 1997.

6. Trace the budget adoption and amendments to the minute book.

The budget was adopted on December 12, 1996 by the Winn Parish Assessor and made available for public inspection on that date.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared budgeted revenues and expenditures to actual revenues and expenditures and noted that actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected expenditures and noted that the payment amount and payee were proper.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

We noted no exceptions to codings for proper fund or general ledger account.

- (c) and determine whether payments received approval from proper authorities.

The Winn Parish Assessor properly approved all selections.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS 42:1 (through 42:12) (the open meetings law).

This is not applicable to the Winn Parish Assessor.

Cont.

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like institutions.

No deposits were noted which appeared to be for any of the items noted.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We examined the West Parish Assessor payroll records for the year ended December 31, 1997 and noted no payments to employees of the Assessor which would constitute a bonus, advance, or gift.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the West Parish Assessor and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report of agreed-upon procedures is a matter of public record and its distribution is not limited.

White & Bates

White & Bates
Winfield, Louisiana
June 23, 1998



LOUISIANA ATTESTATION QUESTIONNAIRE

June 23, 1998

White & Beane, CPA's
 P. O. Box 1187
 Winfield, LA 71482

In connection with your compilation of the financial statements of the "Miss Parish Assessor" (the "Assessor") as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Code, I make the following representations to you. I accept full responsibility for the compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. I have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to the Assessor as of June 23, 1998.

Public Bid Law

It is true that the Assessor has complied with the public bid law, LSA-RS Title 48:2112, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employee or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 43:141-143.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS 43:1119.

Yes No

Budgeting

The Assessor has complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 48:1381-14) or the budget requirements of LSA-RS 39:14.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:35.

Yes No

The Assessor has filed the annual financial statements in accordance with LSA-RS 24:514, 24:483, and/or 49:82, as applicable.

Yes No

The Assessor has had the financial statements audited or compiled in accordance with LSA-RS 24:103.

Yes No

Meetings

The Assessor has complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true the Assessor has not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 11 of the 1974 Louisiana Constitution, LSA-RS 47:1400.60 - 1400.65.

Yes No

Advances and Bonuses

It is true the Assessor has not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 34:138, and AG opinion 79-128.

Yes No

The Assessor has disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. The Assessor has made available to you documentation relating to the foregoing laws and regulations.

The Assessor has provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. The Assessor acknowledges the responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



Winn Parish Assessor

June 23, 1998

A. D. "Bodie" Little

Date