



GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

December 31, 1996

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Release Date Jan 20 1997

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	3
GENERAL PURPOSE FINANCIAL STATEMENTS	
COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP	5
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND	6
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND BUDGET (GAAP BASIS) AND ACTUAL	7
NOTES TO THE FINANCIAL STATEMENTS	8
SUPPLEMENTAL SCHEDULE	
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND	14
SUPPLEMENTAL REPORTS	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	18
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	20



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INDEPENDENT AUDITORS' REPORT

Honorable Kenneth W. Darnowski
Calcasieu Parish Tax Assessment District
Lake Charles, LA

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Tax Assessment District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Tax Assessment District as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 8, 1997 on our consideration of the District's internal control structure and a report dated May 8, 1997 on its compliance with laws and regulations.

Honorable Kenneth W. Derrisanti

Page Two

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as a supporting schedule in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Calcasieu Parish Tax Assessment District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Raymond Williams & Co., LLC

May 30, 2007

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
COMBINED BALANCE SHEET

December 31, 1985

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	
ASSETS			
Cash	\$ 50,709	\$ -	\$ 50,709
Receivables, net			
Taxes	848,915	-	848,915
Intragovernmental	73,996	-	73,996
Fixed assets	-	182,899	182,899
TOTAL ASSETS	\$ 982,620	\$ 182,899	\$ 1,165,479
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 1,228	\$ -	\$ 1,228
Accrued liabilities			
Interest	9,315	-	9,315
Notes payable	460,000	-	460,000
Total liabilities	470,543	-	470,543
Fund Equity:			
Investment in general fixed assets	-	182,899	182,899
Unreserved Fund balances:			
Undesignated	512,077	-	512,077
Total fund equity	512,077	182,899	694,976
TOTAL LIABILITIES AND FUND EQUITY	\$ 982,620	\$ 182,899	\$ 1,165,479

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND

For the Year Ended December 31, 1986

REVENUES	
Taxes	\$ 960,641
Intergovernmental	72,592
Charges for services	37,258
Interest	12,870
Other	<u>2,599</u>
Total revenues	1,086,960
EXPENDITURES	
Current	
General government	1,058,475
Capital outlay	4,368
Interest	<u>18,211</u>
Total expenditures	1,118,054
(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,094)
FUND BALANCE, JANUARY 1	<u>548,850</u>
FUND BALANCE, DECEMBER 31	\$ <u>517,756</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes	\$ 990,900	\$ 990,641	\$(259)
Intergovernmental	13,900	72,562	(58,662)
Charges for service	39,214	37,238	1,976
Interest	12,000	12,679	679
Other	<u>2,372</u>	<u>2,689</u>	<u>317</u>
Total revenues	1,111,087	1,086,699	(24,388)
EXPENDITURES			
Current			
General government	1,111,500	1,059,475	52,025
Capital outlay	9,080	4,998	4,082
Interest	<u>6,820</u>	<u>19,211</u>	(12,391)
Total expenditures	1,127,400	1,114,684	12,716
(DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$ <u>(26,313)</u>	(27,985)	\$ <u>(1,672)</u>
FUND BALANCE, JANUARY 1		<u>340,052</u>	
FUND BALANCE, DECEMBER 31		\$ <u>312,077</u>	

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 term of four years beginning January 1 following the year in which elected. A vacancy occurring in the office, in which the unexpired term is one year or more, is filled by a special election to be held within 60 days of the occurrence of the vacancy; a vacancy in which the unexpired term is less than one year is filled by an appointment by the governor.

The Calcasieu Parish Tax Assessment District assesses property, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The Calcasieu Parish Tax Assessment District 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 pecuniarily responsible for the actions of the deputies.

The accompanying financial statements substantially conform to 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. The more significant of the government's accounting policies are described below.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu 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 Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu 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:

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - Continued

For the Year Ended December 31, 1986

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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/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 of the nature and significance of the relationship with the police jury, the assessor was determined to be a component unit of the Calcasieu 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 the governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The accounts of the assessment district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The following fund type is used by the assessment district.

GENERAL FUND TYPE

The General Fund, as provided by Louisiana Revised Statute 47:1005, is the principal fund of the assessment district and is used to account for the operation of the Calcasieu Parish Tax Assessment District's office. Compensation received from the various taxing bodies, prescribed by statute in Louisiana Revised Statutes 47:1007-1008, is accounted for in this fund. General operating expenditures are paid from this fund.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - Continued

For the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the general fund. General fixed assets provided by the parish police jury are recorded within the general fixed assets account group of the Calcasieu Parish Police Jury. Fixed assets are valued at historical cost. No depreciation has been provided on fixed assets.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement basis applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All major revenues are susceptible to accrual.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this rule is accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued.

E. BUDGETARY PRACTICES

Annually, the Calcasieu Parish Tax Assessment District adopts a budget for the General Fund on a modified accrual basis of accounting. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget. Formal budgetary integration is not employed as a management control device during the year. Budgetary amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budgetary appropriations lapse at year end.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - Continued

For the Year Ended December 31, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. CASH

For reporting purposes, cash includes cash, demand deposits, time deposits, and certificates of deposit. Under state law, the Calcasieu Parish Tax Assessment District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the assessment district may invest in time deposits or certificates of deposit at state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1996, the district has cash and cash equivalents (bank balances) totaling \$50,709, as follows:

Interest-bearing demand deposits	\$ 50,709
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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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district has \$148,299 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and pledged securities in the amount of \$227,200.

G. COMPENSATED ABSENCES

The Calcasieu Parish Tax Assessment District's office has a formal leave policy in which the employees of the assessment district's office earn from 10 to 25 days of annual leave each year, depending on length of service with the assessment district. Annual leave must be used in the year following the year earned. In addition, employees earn 9 days of sick leave each year. Sick leave not used in the year earned may be carried forward into the following year. Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums, depending on years of service. All earned vacation time must be used by the employee and cannot be carried over into the next year. Upon resignation or retirement unused annual leave to a maximum of 20 days is paid to employees at the employees' current rate of pay. Accumulated sick leave cannot be used for early retirement nor will compensation be given for unused sick leave. At December 31, 1996, there was no unencumbered accumulated annual leave.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - *Continued*

For the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *(Continued)*

II. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

The total columns on the statements - overview are captioned memorandums 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.

2. PROPERTY TAXES

For the Year Ended December 31, 1996, the assessment district levied 1.41 mills on property subject to taxation to be used for the operations of the assessment office. Total taxes levied for the year was \$957,870 on property with assessed valuation totaling \$707,148,280. Subsequent to the tax levy, net supplemental reductions over additions of \$28,590 reduced estimated taxes to be collected for 1996 to \$929,280. An allowance for bad debt has been established at \$9,385.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15 of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

3. CHANGES IN GENERAL FIXED ASSETS

The following is an analysis of the changes in general fixed assets:

Balance of fixed assets, January 1, 1996	\$ 188,667
Fixed asset additions	4,308
Fixed assets scrapped/died	(4,171)
Balance of fixed assets, December 31, 1996	\$ 188,804

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - Continued

For the Year Ended December 31, 1998

4. PENSION PLAN

Plan Description: Substantially all employees of the Calcasieu Parish Tax 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 60 with at least 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 5 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 employer 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 reports of supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1386, Shreveport, Louisiana 71166-1786, or by calling (518)425-4446.

Funding Policy: Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Calcasieu Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Calcasieu Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:903, 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 Calcasieu Parish Assessor's contributions to the System for the years ending December 31, 1996, 1995, and 1994 were \$16,188, \$31,534, and \$35,721, which was equal to the required contribution for each year.

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - Continued

For the Year Ended December 31, 1996

5. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE

The Calcasieu Parish Tax Assessment District provides certain continuing health care and life insurance benefits for its retired employees. Substantially all employees become eligible for these benefits if they progress to normal retirement age while working for the assessment district. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the assessment district.

6. EXPENSES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Calcasieu Parish Tax Assessment District's office is located in the Magnolia Life Building owned by the Calcasieu Parish Police Jury. The upkeep and maintenance of the building is paid by the Calcasieu Parish Police Jury.

7. NOTE PAYABLE

Note payable consist of the following at December 31, 1996:

Note payable to Hibernia National Bank,
dated July 22, 1996, in the original amount of
\$460,000, accruing interest at 4.5%, to be repaid
on January 15, 1997, secured by and payable from
property tax revenues.

\$460,000

SUPPLEMENTAL SCHEDULE

CALCASIEU PARISH TAX ASSESSMENT DISTRICT
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
Salaries			
Assistant	\$ 84,200	\$ 84,200	\$ -
Deputies	514,500	525,089	(10,589)
Travel			
Assessor's expense allowance	6,420	6,420	-
Travel conference and education	45,000	39,621	5,379
Materials and supplies			
Office	45,000	45,736	(736)
Automobile	18,000	16,315	1,685
Computer	41,000	21,822	19,178
Professional service	10,000	11,085	(1,085)
Professional appraisal contracts	195,000	196,740	(1,740)
Employee benefits			
Workmen compensation and unemployment	14,380	3,275	8,925
Trusts	3,280	3,282	(2,495)
Group insurance	120,000	120,729	3,261
Contribution to employee's retirement	33,000	30,863	2,997
Payroll taxes	-	4,591	(4,591)
	<u>\$1,123,820</u>	<u>\$1,089,475</u>	<u>\$ 34,345</u>

SUPPLEMENTAL REPORTS



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

Honorable Kenneth W. Darnowski
Calcasieu Parish Tax Assessment District
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Tax Assessment District, Lake Charles, Louisiana, a component unit of Calcasieu Parish Policy Jury, for the year ended December 31, 1996, and have issued our report thereon dated May 30, 1997.

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

The management of the Calcasieu Parish Tax Assessment District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and reported properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system of internal control structure to future periods is subject to the risk that circumstances may become inappropriate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Calcasieu Parish Tax Assessment District for the Year Ended December 31, 1996, we considered its internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

Honorable Kenneth W. Darnowski

Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the use of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Anthony Williams, III, CPA

May 30, 1997



Langley, Williams & Company, L.L.C.

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CHARTERED ACCOUNTANTS OF
LOUISIANA

MEMBER NO. 2617

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Kenneth W. Darnstadt
Calcasieu Parish Tax Assessment District
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Tax Assessment District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 20, 1997.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the use of the District's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Langley, Williams & Co., LLC

May 20, 1997