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JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Financial Statements
As of and for the Year Ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity 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 JUN 30 1999

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Financial Statements
As of and for the Year Ended December 31, 1998

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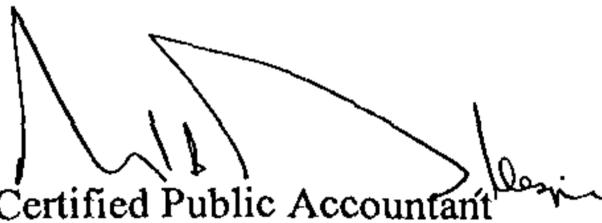
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Bryan D. Lejeune
Jefferson Davis Parish Assessor
Jennings, Louisiana

I have compiled the accompanying general purpose financial statements of the Jefferson Davis Parish Assessor, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1998, in accordance with Statements on 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 management of the Jefferson Davis Parish Assessor. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 11, 1999 on the results of my agreed-upon procedures.


Certified Public Accountant

Jennings, Louisiana
May 11, 1999

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
As of December 31,1998

	Governmental Fund-General Fund	Account Group General Fixed Assets	Total (Memorandum Only)
ASSETS			
Cash and cash equivalents	\$ 68,514	\$ -	\$ 68,514
Accounts receivable-ad valorem taxes	189,755	-	189,755
Fixed assets	-	41,666	41,666
TOTAL ASSETS	\$ 258,269	\$ 41,666	\$ 299,935
LIABILITIES AND FUND EQUITY			
Liabilities:			
None	-	-	-
Total Liabilities	\$ -	\$ -	\$ -
Fund Equity and Other Credits:			
Investment in general fixed assets	-	41,666	41,666
Fund balance-unreserved-undesignated	258,269	-	258,269
Total Fund Equity and Other Credits	258,269	41,666	299,935
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 258,269	\$ 41,666	\$ 299,935

See accompanying notes and accountant's report.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Governmental Fund - General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1998

REVENUES

Ad valorem taxes, including interest	\$ 208,098
Intergovernmental revenues:	
Compensation from taxing bodies	13,207
State revenue sharing	13,333
Use of money and property:	
Interest on investments	6,804
Other revenues:	
Fees charged for other services	2,379
Total Revenues	<u>243,821</u>

EXPENDITURES

General governmental-taxation:	
Personal services and related benefits	198,901
Operating services	11,876
Material and supplies	10,780
Travel and other charges	2,777
Capital outlay	21,396
Debt service - interest	702
Total Expenditures	<u>246,432</u>

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES** (2,611)

FUND BALANCE AT BEGINNING OF YEAR 260,880

FUND BALANCE AT END OF YEAR \$ 258,269

See accompanying notes and accountant's report.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Governmental Fund - General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes, including interest	\$ 196,250	\$ 208,098	\$ 11,848
Intergovernmental revenues:			
Compensation from taxing bodies	9,000	13,207	4,207
State revenue sharing	11,000	13,333	2,333
Use of money and property:			
Interest on investments	6,500	6,804	304
Other revenues:			
Fees charged for other services	2,250	2,379	129
Total Revenues	225,000	243,821	18,821
EXPENDITURES			
General governmental-taxation:			
Personal services and related benefits	217,360	198,901	18,459
Operating services	7,410	11,876	(4,466)
Material and supplies	9,880	10,780	(900)
Travel and other charges	4,940	2,777	2,163
Capital outlay	7,410	21,396	(13,986)
Debt service - interest	-	702	(702)
Total Expenditures	247,000	246,432	568
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,000)	(2,611)	19,389
FUND BALANCE AT BEGINNING OF YEAR	260,880	260,880	-
FUND BALANCE AT END OF YEAR	\$ 238,880	\$ 258,269	\$ 19,389

See accompanying notes and accountant's report.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

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 provides 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 the Jefferson Davis Parish Courthouse in Jennings, Louisiana. The assessor employs six employees, including five deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1st of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1998, there are 19,470 real property and movable property assessments totaling \$ 91,018,950 and \$ 32,214,600, respectively. This represents an increase of assessments totaling \$ 6,909,040 over the prior year, caused primarily by the movement of a large inventory stock into the parish.

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Jefferson Davis 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

The assessor is an independently elected official; however, the assessor is fiscally dependent on the Jefferson Davis Parish Police Jury. The police jury maintains and operates the parish courthouse in which the assessor's office is located and provides funds for equipment and furniture of the assessor's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the assessor. For these reasons, the assessor was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

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 compromise the financial reporting entity.

C. FUND ACCOUNTING

The assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

Funds of the assessor are classified as governmental funds. Governmental funds account for the assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the assessor include:

- General Fund- -the General Fund, as provided by Louisiana Revised Statute (R.S.) 47:1906, 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 R.S. 47:1907-1908 (and/or valorem tax revenue authorized by Act 191 of 1985), 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 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.

Revenues

Ad Valorem taxes and the related revenue sharing (which is based on population and homesteads in the parish) are recognized in the year the taxes are assessed, and to the extent they are available within 60 days of the year end. Ad valorem taxes are

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

assessed for the calendar year, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income represents amounts earned on checking accounts deposited with financial institutions. Interest earned on checking accounts is recorded when available.

Substantially all other revenues are recorded when received.

E. BUDGET

The assessor uses the following budget practices:

- The budget for 1998 was published in the official journal on November 18, 1997. After publication, the budget is adopted.
- All appropriations lapse at year end.
- The Assessor does not use encumbrance accounting.
- The budget is prepared and reported on the modified accrual basis of accounting.
- The Assessor has sole authority to make changes in the budget. The budget was amended in November of 1998. The amended budget was published in the official journal on November 17, 1998. All amendments are reflected in the accompanying budget comparison.

F. ENCUMBRANCES

The Assessor does not utilize encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

I. COMPENSATED ABSENCES

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

Full time employees accrue two weeks of vacation leave per year. After twenty years of service employees accrue three weeks of vacation. Vacation leave must be used in the year it is accrued, unless approval is obtained prior to the end of the year to carry over unused leave. Employees are not paid for unused vacation leave. At December 31, 1998, employees of the assessor had accumulated no employee leave benefits.

Employees are allowed sick leave when ill. While sick leave is not limited, the assessor reserves the right to substantiate the illness or require the employee to substantiate the illness. Employees are not allowed to accumulate sick leave.

J. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

The General Fund of the Jefferson Davis Parish Assessor has a fund balance that is unreserved and undesignated as of year end.

K. TOTAL COLUMNS ON STATEMENTS

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

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Assessment District 1998	<u>2.46</u>	<u>2.46</u>

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the assessor (assessed valuation expressed in thousands):

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Stewart & Stevenson SVS	Inventory	6500	7.00%
Colonial Pipeline Company	Pipeline	3852	4.15%
Century Telephone of Evangeline Inc.	Telephone	3574	3.86%
Entergy Gulf States, Inc.	Utilities	3497	3.98%
Tennessee Gas Pipeline Company	Pipeline	3348	3.62%
Florida Gas Transmission	Pipeline	3180	3.43%
Concha Chemical Pipeline Company	Pipeline	2274	2.46%
Bell South Telecommunications	Communication	1815	1.96%
Texas Gas Transmission	Pipeline	1354	1.46%
Jeff Davis Bank & Trust	Banking	1572	1.70%
Total		\$30966	33.62%

3. CASH AND CASH EQUIVALENTS

At December 31, 1998, the assessor has cash and cash equivalents (book balances) totaling \$68,513 as follows:

Demand deposits	\$ 68,513
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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, 1998, the assessor has \$68,513 in deposits (collected bank balances). These deposits are secured from risk by \$68,513 of federal deposit insurance and \$ 0

of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 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.

4. CHANGES IN GENERAL FIXED ASSETS

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

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

	Balance January 1, 1998	Additions	Deductions	Balance December 31, 1998
Office Equipment and Furniture	\$ 22,895	\$ 21,396	\$ 2,625	\$ 41,666

5. PENSION PLAN

Plan Description. Substantially all employees of the Jefferson Davis Parish Assessor's office are members of the Louisiana Assessors' Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 56 with at least 12 years of credited service or at or after age 51 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% 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 56 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 14699, Baton Rouge, Louisiana 70898-4699, or by calling (225) 928-8886.

Funding Policy. Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Jefferson Davis Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75% of annual covered payroll. Contributions to the system also include one-fourth of 1% (1% 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 Jefferson Davis Parish Assessor are established and may be amended by state statute. As provided by R.S. 11:103, 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 Jefferson Davis Parish Assessor's contributions to the System for the years ending December 31, 1998, 1997, and 1996, were \$ 9,163, \$ 8,762, and \$6,537, respectively, equal to the required contributions for each year.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

6. LEASES

The assessor has an operating lease of a Ford F-150 pickup truck for two (2) years at a monthly lease of \$ 402.13. This lease is cancelable under a non-appropriation clause.

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The Jefferson Davis Parish Assessor has no long term obligation as of December 31, 1998.

8. RELATED PARTY TRANSACTIONS

The Jefferson Davis Parish Assessor had no related party transactions during 1998.

9. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

Certain operating expenditures of the assessor's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

The assessor's office is located in the Jefferson Davis Parish Courthouse. The Jefferson Davis Police Jury pays for the upkeep and maintenance of the parish courthouse. These expenditures are not reflected in the accompanying financial statements.

10. LITIGATION AND CLAIMS

At December 31, 1998, the assessor is not involved in any litigation and is not aware of any pending claims.

ADDITIONAL REPORTS

Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

112 West Plaquemine Street, Suite B

PO Box 1347, Jennings, LA 70546

Phone (318) 824-7773

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Bryan D. Lejeune
Jefferson Davis Parish Assessor
Jennings, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Jefferson Davis Parish Assessor and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Jefferson Davis Parish Assessor's compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying *Louisiana Attestation 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, I make no representation regarding the sufficiency of the procedures described below either for the purpose 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 38:2211-2251 (the public bid law).

There were no expenditures for materials and supplies which exceeded \$15,000. There were no expenditures for public works exceeding \$100,000.

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 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget and amended budget.

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

I traced the adoption of the original budget to the Assessor's records showing an adoption and publication of the original budget on November 18, 1997. The amended budget was traced to November 17, 1998 when it was adopted and published in the official journal of the parish police jury.

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 more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not vary adversely more than 5% from budgeted amounts.

Accounting and Reporting

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

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

I examined supporting documentation for each of the six selected disbursements and found that the payment was for the proper amount and made to the correct payee.

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

All of the payments examined were properly coded to the correct fund and general ledger account.

- c) Determine whether payments received approval from proper authorities;

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Assessor.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:2 (the open meetings law).

The assessor is an independently elected official and as such does not hold regularly scheduled open meetings. However, I did examine invoices and payment records for legal notices advertising the following events: a) that the tax rolls were open for public inspection b) that the police jury would serve as the board of review for property tax assessments c) the adoption of the original budget d) the adoption of the amendments to the original budget.

Debt

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

I inspected copies of all deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

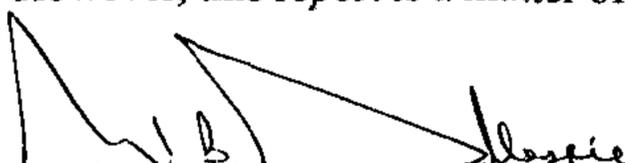
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which constitute bonuses, advances, or gifts.

The prior year report dated April 20, 1998, did not include any comments or unresolved matters.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Jefferson Davis 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 is a matter of public record and its distribution is not limited.


Certified Public Accountant
Jennings, Louisiana
May 11, 1999

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

5/7/98 (Date Transmitted)

Mike B. Gillespie, CPA, APAC

PO Box 1347

Jennings, LA 70546

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 employees 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 42:1101-1124.

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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

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 44:36.

Yes No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No []

Debt

It is true we have 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 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes No []

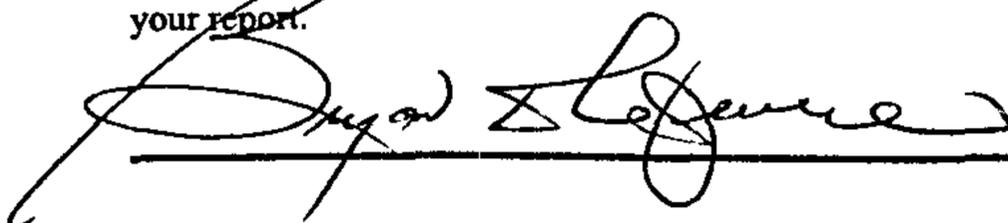
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No []

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

We have 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. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Tax Assessor 5/7/99 Date

_____ Date

_____ Date

JEFFERSON DAVIS PARISH ASSESSOR
 Jennings, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS
 For the Year Ended December 31, 1998

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/ Partial Corrective Action Taken	Additional Explanation
SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS					
N/A	N/A	N/A	N/A	N/A	N/A
SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS					
N/A	N/A	N/A	N/A	N/A	N/A
SECTION III – MANAGEMENT LETTER					
N/A	N/A	N/A	N/A	N/A	N/A

JEFFERSON DAVIS PARISH ASSESSOR

Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS

For the Year Ended December 31, 1998

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS				
N/A	N/A	N/A	N/A	N/A
SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS				
N/A	N/A	N/A	N/A	N/A
SECTION III – MANAGEMENT LETTER				
N/A	N/A	N/A	N/A	N/A