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**NATCHITOCHE PARISH ASSESSOR  
NATCHITOCHE, LOUISIANA  
ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 MAY 3 1 2000

Natchitoches Parish Assessor  
Natchitoches, Louisiana

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Internal Control and Compliance

Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of the  
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in Accordance with *Government Auditing Standards*

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25-26

# Johnson, Thomas & Cunningham

*Certified Public Accountants*

*Eddie G. Johnson, C.P.A. - A Professional Corporation (1962-1996)*

*Mark D. Thomas, C.P.A. - A Professional Corporation*

*Roger M. Cunningham, C.P.A. - A Professional Corporation*

*321 Bienville Street  
Natchitoches, Louisiana 71457*

*(318) 352-3652*

*Fax (318) 352-4447*

## INDEPENDENT AUDITORS' REPORT

D. Rick Hargis  
Natchitoches Parish Assessor  
P. O. Box 201  
Natchitoches, LA 71458

We have audited the accompanying general purpose financial statements of the Natchitoches Parish Assessor, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, as of December 31, 1999, and for the year then ended. These general purpose financial statements are the responsibility of the management of the Assessor's Office. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

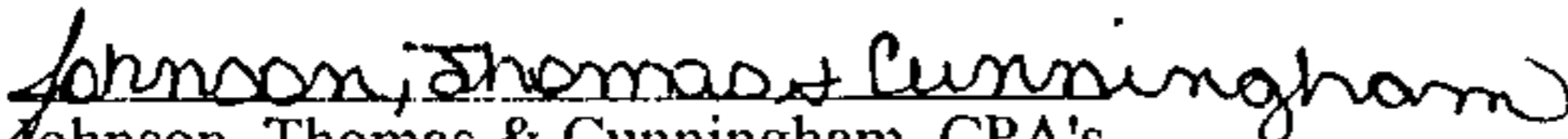
We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the U. S. General Accounting Office and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 in the first paragraph present fairly, in all material respects, the financial position of the Natchitoches Parish Assessor, Natchitoches, Louisiana, as of December 31, 1999, 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 16, 2000, on our consideration of the Natchitoches Parish Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" and "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Natchitoches Parish Assessor. 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 such financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Natchitoches Parish Assessor.

  
Johnson, Thomas & Cunningham, CPA's

May 16, 2000  
Natchitoches, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
  
Combined Balance Sheet  
Fund Type and Account Group  
December 31, 1999

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Totals (Memorandum Only)	
			<u>12-31-99</u>	<u>12-31-98</u>
<b>ASSETS:</b>				
Cash	\$361,348	\$ 0	\$361,348	\$339,893
Revenue Receivables	302,140	0	302,140	291,659
Equipment	0	232,941	232,941	270,821
Vehicles	<u>0</u>	<u>15,606</u>	<u>15,606</u>	<u>29,334</u>
Total Assets	<u>\$663,488</u>	<u>\$248,547</u>	<u>\$912,035</u>	<u>\$931,707</u>
 <b>LIABILITIES &amp; FUND EQUITY:</b>				
Liabilities-				
Accounts Payable	\$ 99	\$ 0	\$ 99	\$ 0
Fund Equity-				
Investment in General Fixed Assets	0	248,547	248,547	300,155
Fund Balance-				
Unreserved-Undesignated	<u>663,389</u>	<u>0</u>	<u>663,389</u>	<u>631,552</u>
Total Liabilities & Fund Equity	<u>\$663,488</u>	<u>\$248,547</u>	<u>\$912,035</u>	<u>\$931,707</u>

See notes to financial statements.

Natchitoches Parish Assessor  
Natchitoches, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund Type  
Year Ended December 31, 1999

	<u>Governmental Fund Type</u>	
	<u>General</u> <u>Fund</u> <u>1999</u>	<u>General</u> <u>Fund</u> <u>1998</u>
<b>REVENUES:</b>		
Taxes	\$430,806	\$414,911
Charges for Services	8,911	4,410
Miscellaneous	<u>20,042</u>	<u>19,984</u>
Total Revenues	<u>\$459,759</u>	<u>\$439,305</u>
<b>EXPENDITURES:</b>		
Current-		
Personal Services	\$310,517	\$296,481
Operating Services	20,417	11,536
Materials & Supplies	17,786	14,011
Travel & Other Charges	12,691	12,005
Capital Expenditures	<u>66,511</u>	<u>2,235</u>
Total Expenditures	<u>\$427,922</u>	<u>\$336,268</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 31,837	\$103,037
Fund Balance-Beginning of Year	<u>631,552</u>	<u>528,515</u>
Fund Balance-End of Year	<u>\$663,389</u>	<u>\$631,552</u>

See notes to financial statements.



Natchitoches Parish Assessor  
Natchitoches, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Governmental Fund Type  
December 31, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes	\$411,030	\$430,806	\$19,776
Charges for Services	4,413	8,911	4,498
Miscellaneous	<u>16,000</u>	<u>20,042</u>	<u>4,042</u>
<b>Total Revenues</b>	<b><u>\$431,443</u></b>	<b><u>\$459,759</u></b>	<b><u>\$28,316</u></b>
<b>EXPENDITURES:</b>			
Current-			
Personal Services	\$302,697	\$310,517	\$(7,820)
Operating Services	31,800	20,417	11,383
Materials & Supplies	11,000	17,786	(6,786)
Travel & Other Charges	5,500	12,691	(7,191)
Capital Expenditures	<u>60,000</u>	<u>66,511</u>	<u>(6,511)</u>
<b>Total Expenditures</b>	<b><u>\$410,997</u></b>	<b><u>\$427,922</u></b>	<b><u>\$(16,925)</u></b>
Excess (Deficiency) of Revenues Over Expenditures	\$20,446	\$31,837	\$11,391
Fund Balance-Beginning of Year	<u>631,552</u>	<u>631,552</u>	<u>0</u>
Fund Balance-End of Year	<b><u>\$651,998</u></b>	<b><u>\$663,389</u></b>	<b><u>\$11,391</u></b>

See notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

## 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 Natchitoches Parish Courthouse in Natchitoches, Louisiana. 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.

### 1. Summary Of Significant Accounting Policies:

The accompanying general purpose financial statements of the Natchitoches 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.

#### A. Reporting Entity-

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches 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 that organization and/or

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

- 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 item number 2 above, the assessor was determined to be a component unit of the Natchitoches 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.

**B. Fund Accounting-**

The assessor uses a fund and an account group to report 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 fund of the assessor is classified as a governmental fund. 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. The Governmental fund of the assessor includes:

1. General Fund-the General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the assessor and accounts for the operation of the assessor's office. All revenues are accounted for in this fund. General operating expenditures are paid from this fund.

**C. Fixed Assets and Long-Term Liabilities-**

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

Fixed assets used in the 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 Natchitoches Parish Police Jury are not recorded within the General Fixed Assets account group of the Assessor. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

The Natchitoches Parish Assessor has no outstanding long-term obligations.

The General Fixed Assets 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.

D. Basis of Accounting-

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The Assessor's records are maintained on the modified accrual basis of accounting utilizing the following practices:

Revenues-Revenues from tax levies are recorded in the year the taxes are levied. Other income items are recorded when earned. Interest income is recorded when the income is available.

Expenditures-Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries are recognized when they occur. Office supplies are recognized when they are purchased. Capital expenditures are recognized when the liability is incurred.

E. Budgetary Practices-

Prior to the beginning of each fiscal year, the Natchitoches Parish Assessor adopts a budget for the General Fund for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year.

F. Investments-

All monies of the Natchitoches Parish Assessor are held in interest bearing accounts. These cash accounts should be secured by federal deposit insurance, or by bank-owned securities. All funds shown as investments are considered to be cash equivalents.

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Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

G. Total Columns on General Purpose Financial Statements-

Total columns on the general purpose financial statements (combined statements-overview) are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

H. Vacation and Sick Leave-

Employees of the Natchitoches Parish Assessor do not accrue or "carry forward" vacation or sick leave from year to year. As such, there are no accruals made in either the General Fund or in a general long-term debt account group for these payments.

I. Comparative Data-

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Assessor's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

2. Ad Valorem Taxes:

The assessor levies taxes on real and business personal property located within the boundaries of Natchitoches Parish. Property taxes are levied by the Parish on property values assessed by the Natchitoches Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Natchitoches Parish Sheriff's office bills and collects property taxes for the Assessor. Collections are remitted to the Assessor monthly. The Assessor recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1, 1999
Levy date	June 30, 1999
Tax bills mailed	October 15, 1999
Total taxes are due	December 31, 1999
Penalties and interest added	January 31, 2000
Lien date	January 31, 2000
Tax sale	May 17, 2000

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

The Assessor is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Natchitoches Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1996. Total assessed value was \$136,400,670 in 1999. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$36,113,420 of the assessed value in 1999. For the year ended December 31, 1999, taxes of 3.79 mils were levied on the property. Taxes collected totaled \$378,146.

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Willamette Industries, Inc.	\$12,339,440	9%
Tennessee Gas Pipeline, Co.	5,474,510	4%
BellSouth Telecommunications	3,688,380	3%
Trus Joist McMillan	2,614,190	2%
Conagra Poultry, Co. #1871	2,607,110	2%
Cleco Corporation	2,437,370	2%
Wal-Mart Stores, Inc.	2,147,180	2%
Koch Gateway Pipeline, Co.	1,809,530	1%
Trans LA Gas Co. Div.	1,715,100	1%
Western Gas Resources	<u>1,713,460</u>	<u>1%</u>
Total	<u>\$36,546,270</u>	<u>27%</u>

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

**3. Changes in General Fixed Assets:**

A summary of changes in General Fixed Assets follows:

	<u>Balance</u> <u>1-1-99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-99</u>
General Fixed Assets:				
Land & Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-				
Vehicles	29,334	0	13,728	15,606
Other	<u>270,821</u>	<u>60,807</u>	<u>98,687</u>	<u>232,941</u>
Total General Fixed Assets	<u>\$300,155</u>	<u>\$60,807</u>	<u>\$112,415</u>	<u>\$248,547</u>

**4. Leases:**

The Natchitoches Parish Assessor is a party to an operating lease of a vehicle through GMAC. The terms of the lease call for payments of \$406.86 for 36 months with payments beginning January 23, 1998.

**5. Litigation:**

The Natchitoches Parish Assessor is not a party to any litigation seeking damages at December 31, 1999.

**6. Expenses Paid by the Natchitoches Parish Police Jury:**

Certain expenses of the Assessor's office are paid by the Natchitoches Parish Police Jury. In addition to furnishing the building where the Assessor's office is located, the Police Jury pays all utility bills, most insurance, and furnishes some of the equipment in the Assessor's office.

**7. Related Party Transactions:**

The Assessor's office had no related party transactions for the year ended December 31, 1999.

**8. Cash and Investments:**

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit. At December 31, 1999, the Assessor had cash and cash equivalents totaling \$399,186. Cash and cash equivalents are stated at cost, which approximates market.



Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

Under Louisiana law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a holding or custodial bank in the form of safekeeping receipts held by the Assessor. The deposits at December 31, 1999, were secured as follows:

	<u>Bank Balances</u>	<u>FDIC Insurance</u>	<u>Additional Securities Pledged</u>	<u>Balance Uninsured</u>
Cash	\$399,186	\$200,000	\$600,000	\$0

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 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.

All of the Assessor's deposits are held in the Assessor's name.

**9. Employees Retirement System:**

**Plan Description.** Substantially all employees of the Natchitoches 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 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 the final-average salary for each year of credited service, not to exceed 100 percent 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 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 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Natchitoches Parish Assessor  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1999

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Natchitoches 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 Natchitoches Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 Natchitoches Parish Assessor's contributions to the System for the year ending December 31, 1999, 1998, and 1997 were \$30,151, \$27,872, and \$27,023, respectively, equal to the required contributions for each year.

**10. Encumbrances:**

The Natchitoches Parish Assessor does not employ the use of "encumbrance" accounting methods.

**11. Receivables:**

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes- Ad Valorem	\$302,140

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

**12. Post Employment Benefits:**

Retired employees are eligible to participate in the Health Insurance Program offered by the Natchitoches Parish Tax Assessor's Office. The cost of this benefit to the Assessor's Office for 1999 was \$16,534.

FINANCIAL SCHEDULES OF THE INDIVIDUAL FUND  
AND THE ACCOUNT GROUP

## GENERAL FUND

To account for the resources traditionally associated with governmental units which are not required to be accounted for in another fund.

Natchitoches Parish Assessor  
Natchitoches, Louisiana

General Fund  
Balance Sheets  
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>ASSETS:</b>		
Cash	\$361,348	\$339,893
Revenue Receivables	<u>302,140</u>	<u>291,659</u>
Total Assets	<u>\$663,488</u>	<u>\$631,552</u>
<b>LIABILITIES &amp; FUND BALANCE:</b>		
Liabilities	\$ 99	\$ 0
Fund Balance-		
Unreserved-Undesignated	<u>663,389</u>	<u>631,552</u>
Total Liabilities & Fund Balance	<u>\$663,488</u>	<u>\$631,522</u>

See notes to financial statements.

Natchitoches Parish Assessor  
Natchitoches, Louisiana

General Fund  
Schedule of Revenues-Budget (GAAP Basis) and Actual  
Year Ended December 31, 1999  
With Comparative Actual Amounts From Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES:				
Taxes-				
Ad Valorem	\$411,030	\$430,806	\$19,776	\$414,911
Charges for Services-				
Preparation of Tax Roll	4,413	8,911	4,498	4,410
Miscellaneous-				
Interest	12,000	15,301	3,301	15,166
Miscellaneous	<u>4,000</u>	<u>4,741</u>	<u>741</u>	<u>4,818</u>
Total Revenues	<u>\$431,443</u>	<u>\$459,759</u>	<u>\$28,316</u>	<u>\$439,305</u>

See notes to financial statements.

Natchitoches Parish Assessor  
Natchitoches, Louisiana

General Fund  
Schedule of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 1999  
With Comparative Actual Amounts From Year Ended December 31, 1998

EXPENDITURES	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Current-				
Personal Services-				
Assessor's Salary	\$ 80,250	\$ 80,250	\$ 0	\$ 69,550
Assessor's Expense	8,025	8,025	0	6,955
Deputies Salaries	152,975	155,895	(2,920)	158,087
Insurance	47,172	51,616	(4,444)	48,113
Retirement	13,075	13,597	(522)	12,570
Payroll Taxes	<u>1,200</u>	<u>1,134</u>	<u>66</u>	<u>1,206</u>
Total Personal Services	<u>\$302,697</u>	<u>\$310,517</u>	<u>\$(7820)</u>	<u>\$296,481</u>
Operating Services-				
Telephone	\$ 2,500	\$ 2,946	\$(446)	\$ 1,028
Equipment Maintenance	11,500	11,333	167	0
Insurance	4,000	3,555	445	7,655
Audit	<u>3,000</u>	<u>2,583</u>	<u>417</u>	<u>2,853</u>
Total Operating Services	<u>\$21,000</u>	<u>\$20,417</u>	<u>\$ 583</u>	<u>\$11,536</u>
Materials & Supplies-				
Office Expense	<u>\$16,000</u>	<u>\$17,786</u>	<u>\$(1,786)</u>	<u>\$14,011</u>
Travel & Other Charges-				
Travel Expense	\$ 2,500	\$ 5,355	\$(2,855)	\$ 6,641
Auto Expense	<u>8,800</u>	<u>7,336</u>	<u>1,464</u>	<u>5,364</u>
Total Travel & Other Charges	<u>\$11,300</u>	<u>\$12,691</u>	<u>\$(1,391)</u>	<u>\$12,005</u>
Capital Outlay-				
Capital Expenditures	<u>\$ 60,000</u>	<u>\$ 66,511</u>	<u>\$(6,511)</u>	<u>\$ 2,235</u>
Total Expenditures	<u>\$410,997</u>	<u>\$427,922</u>	<u>\$(16,925)</u>	<u>\$336,268</u>

See notes to financial statements.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for fixed assets purchased by the Assessor's office and used in the General Fund operations.



Natchitoches Parish Assessor  
Natchitoches, Louisiana

General Fixed Assets Account Group  
Schedule of General Fixed Assets  
December 31, 1999 and 1998

	December 31, <u>1999</u>	December 31, <u>1998</u>
<b>GENERAL FIXED ASSETS:</b>		
Land & Buildings	\$ 0	\$ 0
Equipment- Vehicles	15,606	29,334
Other	<u>232,941</u>	<u>270,821</u>
Total General Fixed Assets	<u>\$248,547</u>	<u>\$300,155</u>
Investment in General Fixed Assets	<u>\$248,547</u>	<u>\$300,155</u>

See notes to financial statements.

Natchitoches Parish Assessor  
Natchitoches, Louisiana

General Fixed Assets Account Group  
Schedule of Changes in General Fixed Assets  
Year Ended December 31, 1999

	<u>Balance</u> <u>12-31-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-99</u>
<b>GENERAL FIXED ASSETS:</b>				
Land & Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-				
Vehicles	29,334	0	13,728	15,606
Other	<u>270,821</u>	<u>60,807</u>	<u>98,687</u>	<u>232,941</u>
Total General Fixed Assets	<u>\$300,155</u>	<u>\$60,807</u>	<u>\$112,415</u>	<u>\$248,547</u>
 Investment in General Fixed Assets	 <u>\$300,155</u>	 <u>\$60,807</u>	 <u>\$112,415</u>	 <u>\$248,547</u>

See notes to financial statements.

INTERNAL CONTROL AND COMPLIANCE

# Johnson, Thomas & Cunningham

Certified Public Accountants

Exhibit F  
Page 25

*Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1996)*

*Mark D. Thomas, C.P.A. - A Professional Corporation*

*Roger M. Cunningham, C.P.A. - A Professional Corporation*

*321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447*

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

D. Rick Hargis  
Natchitoches Parish Assessor  
P. O. Box 201  
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Assessor, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 16, 2000. We conducted our 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.

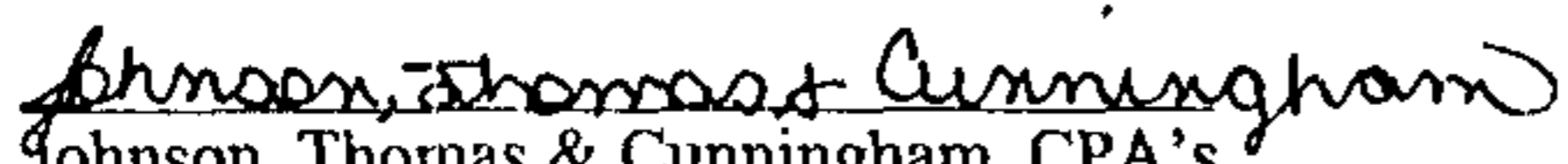
### Compliance

As part of obtaining reasonable assurance about whether the Natchitoches Parish Assessor's general purpose financial statements are free of material misstatement, we 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 our audit and, 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*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Natchitoches Parish Assessor's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of the Natchitoches Parish Assessor, the Legislative Auditor, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.

  
Johnson, Thomas & Cunningham, CPA's

May 16, 2000  
Natchitoches, Louisiana