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Bossier Parish Assessor  
Benton, Louisiana

Component Unit Financial Statements  
With Auditors' Report

As of and For the Year Ended December 31, 1995

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 7-24-96

Bossier Parish Assessor  
Benton, Louisiana

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## Independent Auditors' Report

Honorable James W. Little  
Bossier Parish Assessor  
Benton, Louisiana

We have audited the component unit financial statements of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury, as of December 31, 1995 and for the year then ended. These component unit financial statements are the responsibility of the Bossier Parish Assessor's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with Government Auditing Standards, we have also issued a report dated May 31, 1996 and shown on pages 14-15 on our consideration of the Bossier Parish Assessor's internal control structure and a report dated May 31, 1996 and shown on page 16 on its compliance with laws and regulations.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury, at December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



Cook & Morehart  
Certified Public Accountants

May 31, 1996

Bossier Parish Assessor  
Benton, Louisiana  
Combined Balance Sheet -- All Fund Types and Account Groups  
December 31, 1995

	<u>Governmental Fund General Fund</u>	<u>General Fixed Assets Account Group</u>	<u>Total (Memorandum Only)</u>
<b>Assets</b>			
Cash	\$ 469,376	\$ -	\$ 469,376
Receivables	850,371	-	850,371
Office furnishings and equipment	-	149,245	149,245
<b>Total assets</b>	<u>\$ 1,319,747</u>	<u>\$ 149,245</u>	<u>\$ 1,468,992</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 7,960	\$ -	\$ 7,960
<b>Total liabilities</b>	<u>7,960</u>	<u>-</u>	<u>7,960</u>
<b>Fund Equity:</b>			
Investment in general fixed assets	-	149,245	149,245
Fund balance - unreserved - undesignated	<u>1,311,787</u>	<u>-</u>	<u>1,311,787</u>
<b>Total fund equity</b>	<u>1,311,787</u>	<u>149,245</u>	<u>1,461,032</u>
<b>Total liabilities and fund equity</b>	<u>\$ 1,319,747</u>	<u>\$ 149,245</u>	<u>\$ 1,468,992</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Assessor  
 Benton, Louisiana  
 Governmental Fund – General Fund  
 Statement of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended December 31, 1995

## Revenues

Ad valorem taxes	\$ 715,545
Intergovernmental revenue:	
State revenue sharing	167,871
Use of money and property – interest earnings	32,766
Other revenue	<u>26,452</u>
Total revenues	<u>942,634</u>

## Expenditures

General government – taxation:	
Salaries	548,625
Group insurance	102,328
Material and supplies	134,557
Travel and other charges	29,998
Capital outlay	<u>24,161</u>
Total expenditures	<u>839,669</u>

Excess of revenues over expenditures	102,965
Fund balance at beginning of year	<u>1,208,822</u>
Fund balance at end of year	<u>\$ 1,311,787</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Assessor  
Benton, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Cash Basis) and Actual  
Governmental Fund – General Fund  
For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Ad valorem taxes	\$ 674,000	\$ 651,005	\$ ( 22,995)
Intergovernmental revenue:			
State revenue sharing	160,000	169,962	9,962
Other revenue	-	26,452	26,452
Use of money and property – interest earnings	<u>18,150</u>	<u>32,766</u>	<u>14,616</u>
Total revenues	<u>852,150</u>	<u>880,185</u>	<u>28,035</u>
<b>Expenditures</b>			
General government – taxation:			
Salaries	521,400	548,625	( 27,225)
Material and supplies	91,000	130,454	( 39,454)
Travel and other charges	31,020	29,998	1,022
Capital outlay	5,000	24,161	( 19,161)
Group insurance	<u>113,500</u>	<u>102,328</u>	<u>11,172</u>
Total expenditures	<u>761,920</u>	<u>835,566</u>	<u>( 73,646)</u>
Excess of revenues over expenditures	90,230	44,619	( 45,611)
Fund balance at beginning of year	<u>372,921</u>	<u>424,757</u>	<u>51,836</u>
Fund balance at end of year	<u>\$ 463,151</u>	<u>\$ 469,376</u>	<u>\$ 6,225</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Assessor  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1995

## INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a four-year term. The Assessor assesses all real and movable property in the parish subject to ad valorem taxation. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is officially and pecuniarily responsible for the actions of the deputies.

The Assessor's office is located in the Bossier Parish Courthouse in Benton, 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 July 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

#### A. Basis of Presentation

The accompanying financial statements of the Bossier Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier 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.



Bossier Parish Assessor  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1995  
(Continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basis 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
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury has approval authority over the Assessor's capital budget, the Bossier Parish Assessor was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The police jury has approval authority over the officials' capital budget when office space and certain major capital purchases are included in the police jury's overall budget, and when title to real property is in the name of the police jury. The accompanying financial statements present information only on the funds maintained by the Assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The Assessor uses a fund and an account group to report on financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.



Bossier Parish Assessor  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1995  
(Continued)

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 General Fund of the Assessor is classified as a governmental fund. The General fund is the principal fund of the Assessor and accounts for the operation of the Assessor's office. Ad valorem tax revenue and state revenue sharing 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 (governmental 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 are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

State revenue sharing is recorded in the year the Assessor is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Expenditures

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

Bossier Parish Assessor  
 Benton, Louisiana  
 Notes to Financial Statements  
 December 31, 1995  
 (Continued)

E. Budget Practices

The proposed budget for the year ended December 31, 1995, was made available for public inspection at the Assessor's office on December 12, 1994. The proposed budget, prepared on the cash basis of accounting, was published in the official journal 21 days prior to the public hearing. A public hearing was held at the Assessor's office on December 16, 1994, for comments from taxpayers. The budget is legally adopted and amended by the Assessor. All appropriations contained in the budget lapse at year end. Formal budget integration is not employed as a management control device during the year, and encumbrance accounting is not used by the Assessor. Budget amounts included in the accompanying component unit financial statements include the original adopted budget. There were no budget amendments during 1995.

The following schedule reconciles excess of revenues over expenditures on Statement C (budget basis) with the amounts shown on Statement B (GAAP basis):

	<u>General Fund</u>
Excess revenues over expenditures (budget basis)	\$ 44,619
Adjustments:	
Revenue accruals - net	62,449
Expenditure accruals - net	( 4,103)
Excess revenues over expenditures (GAAP basis)	<u>\$ 102,965</u>

F. Cash

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Under state law, the Assessor may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Assessor may invest in United States bonds, treasury notes, or certificates.

Bossier Parish Assessor  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1995  
(Continued)

G. 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.

H. Compensated Absences

Employees of the Assessor's office receive from 10 to 20 days of noncumulative vacation leave each year. Sick leave is granted at the discretion of the Assessor.

I. Total Column on Balance Sheet

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

(2) Cash

At December 31, 1995, the Assessor's had cash (book balances) totaling \$469,376 in interest-bearing demand deposits. 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, 1995, the Assessor had \$498,757 in deposits (collected bank balances). These deposits are secured from risk by \$400,000 of federal deposit insurance and \$98,757 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 provision of GASB Statement No. 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 district that the fiscal agent has failed to pay deposited funds upon demand.

Bossier Parish Assessor  
 Benton, Louisiana  
 Notes to Financial Statements  
 December 31, 1995  
 (Continued)

(3) Receivables

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ 738,549
State revenue sharing	111,822
	<u>\$ 850,371</u>

(4) Changes in General Fixed Assets

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

Balance, January 1, 1995	\$ 136,493
Additions	17,972
Deductions	<u>( 5,220)</u>
Balance, December 31, 1995	<u>\$ 149,245</u>

(5) Pension Plan

Substantially all employees of the Bossier 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 creditable service or at or after age 50 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 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.

Bossier Parish Assessor  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1995  
(Continued)

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 calling (318) 425-4446.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Bossier Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 6.0 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 Bossier 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 Bossier Parish Assessor's contributions to the System for the years ending December 31, 1995, 1994, and 1993, were \$30,783, \$31,509, and \$31,309, respectively, equal to the required contributions for each year.

(6) Postretirement Benefits

The Bossier Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Assessor's employees become eligible for these benefits if they reach normal retirement age while working for the Assessor. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Assessor. The Assessor recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due, which was \$102,328 for 1995. For 1995, the cost of retiree benefits totaled \$31,240 for eight retired employees.

(7) Levied Taxes

The Bossier Parish Assessor authorized and levied a 3.69 millage for ad valorem taxes for operations for 1995.



Bossier Parish Assessor  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1995  
(Continued)

(8) Leases

The Assessor has entered into two operating leases on equipment. The rental payments made on these leases during the year ended December 31, 1995 was \$7,245. The minimum annual commitments under the noncancelable operating leases are as follows:

Year Ending December 31,	
1996	\$ 8,194
1997	6,005
1998	1,626
1999	949
	<u>\$ 16,774</u>

(9) Expenditures of the Assessor Paid  
by the Parish Police Jury

The Assessor's office is located in the Bossier Parish Courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by state statute, are paid by the Bossier Parish Police Jury and are not included in the expenditures of the Assessor.

(10) Litigation

There is no litigation pending against the Assessor's office at December 31, 1995.

**Reports in Accordance With  
Government Auditing Standards**



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## Report on Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards

Honorable James W. Little  
Bossier Parish Assessor  
Benton, Louisiana

We have audited the component unit financial statements of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury, as of December 31, 1995 and for the year then ended, and have issued our report thereon dated May 31, 1996. 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 financial statements are free of material misstatement.

The management of the Bossier Parish Assessor, is responsible for establishing and maintaining an internal control structure. 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 executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation or policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Bossier Parish Assessor as of December 31, 1995 and for the year then ended, we obtained an understanding of the 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 expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the component unit 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 for the information of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

*Cook & Morehart*

Cook & Morehart  
Certified Public Accountants  
May 31, 1996

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## Compliance Report Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards

Honorable James W. Little  
Bossier Parish Assessor  
Benton, Louisiana

We have audited the component unit financial statements of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury, as of December 31, 1995 and for the year then ended, and have issued our report thereon dated May 31, 1996.

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 component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Bossier Parish Assessor is the responsibility of management of the Bossier Parish Assessor. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Assessor's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit 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 herein under Government Auditing Standards. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying schedule of findings and questioned costs.

This report is intended for the information of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Cook & Morehart  
Certified Public Accountants  
May 31, 1996

Bossier Parish Assessor  
Benton, Louisiana  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1995

Budgetary Control

During the year ended December 31, 1995 the actual expenditures exceeded the total budgeted expenditures by more than five percent (5%).

We recommend the Assessor's office monitor the adopted budget and properly amend the budget in accordance with state law.