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**NATCHITOCHE PARISH TOURIST COMMISSION
NATCHITOCHE, LOUISIANA
FINANCIAL REPORT
DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 APR 07 1998

NAACHTOCHER PARISH TOURIST COMMISSION
PARISH OF IBERI, LOUISIANA
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GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Natchitoches Parish Tourist Commission
Natchitoches, Louisiana 71458

We have audited the accompanying general purpose financial statements of the Natchitoches Parish Tourist Commission, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Natchitoches Parish Tourist Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, revised by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit 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 above present fairly, in all material respects, the financial position of the Natchitoches Parish Tourist Commission, Natchitoches, Louisiana, as of December 31, 1997, 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 June 8, 1998, on our examination of the Natchitoches Parish Tourist Commission'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 of the Natchitoches Parish Tourist Commission, Natchitoches, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated March 25, 1997, on the general purpose financial statements of the Natchitoches Parish Tourist Commission, Natchitoches, Louisiana.

Hines, Jackson & Hines
Natchitoches, Louisiana
June 8, 1998

COMBINED STATEMENTS - OVERVIEW

SALCHITOCHEE PARISH TREASURY COMMISSION
SALCHITOCHEE, LOUISIANA
COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUP
DECEMBER 31, 2022

	Governmental		Totals	
	Fund Type	Account Group	(All Components, Obj.)	
	General Fund	General Fund Assets	2022	2021
ASSETS				
Cash and cash equivalents	\$ 87,668	\$ 0	\$ 87,668	\$ 44,328
time deposits	283,407	0	283,407	226,288
Intergovernmental receivable	13,383	0	13,383	0
taxes receivable	1,321	0	1,321	1,717
Prepaid expenses	18,762	0	18,762	16,759
Office furniture and equipment	0	18,877	18,877	18,027
Total Assets	\$ 394,539	\$ 18,877	\$ 406,718	\$ 321,689
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 1,765	\$ 0	\$ 1,765	\$ 1,704
Fund Equity				
Investment in general fixed assets	0	18,877	18,877	18,027
Fund Balance				
Reserved for prepaid expenses	18,762	0	18,762	16,759
Reserved for convention center	189,689	0	189,689	128,273
Reserved for tourism development	150,120	0	150,120	116,887
Designated for tour book	0	0	0	931
Designated for Spring Jubilee	0	0	0	388
Unreserved - Undesignated	41,342	0	41,342	75,126
Total Fund Equity	391,831	18,877	406,805	321,689
Total Liabilities and Fund Equity	\$ 394,539	\$ 18,877	\$ 406,718	\$ 321,689

The accompanying notes are an integral part of this statement.

MATHEWICHES BARRIE TOURIST COMMISSION
MATHEWICHES, LOUISIANA
COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS TYPES - GENERAL FUND
YEARS ENDED DECEMBER 31, 1997

	Governmental		Total	
	(Fund Type)	(Monetary Only)	1997	1996
State of Louisiana	-----	-----	-----	-----
REVENUES				
Hotel-motel tax	\$ 122,259	\$ 122,259	\$ 122,267	
Interest	14,199	14,199	9,899	
Grants and receipts from other governments	84,263	84,263	0	
Miscellaneous	3,738	3,738	89,746	
Total Revenues	224,457	224,457	221,912	
EXPENDITURES				
General government				
Advertising and promotion	48,148	48,148	54,788	
Audit	1,628	1,628	1,200	
Building, repair and maintenance	3,967	3,967	864	
Computer	29	29	1,906	
Dues and subscriptions	4,188	4,188	1,310	
Insurance	6,741	6,741	3,454	
Office equipment rental	6,178	6,178	5,872	
Office expense	3,573	3,573	2,302	
Payroll taxes	4,329	4,329	6,178	
Postage	8,020	8,020	8,915	
Salaries	50,532	58,112	73,348	
Telephone	3,682	3,682	6,448	
Utilities	293	293	404	
Capital outlay	0	0	0	
Total Expenditures	142,811	142,811	186,123	
Excess of Revenues Over (Under) Expenditures	81,546	81,546	33,451	
(Increase)/decrease in reserve for prepaid expenses	5,991	5,991	(8,960)	
(Increase)/decrease in reserve for commitment costs	(21,426)	(21,426)	(29,541)	
(Increase)/decrease in reserve for tourism development	(10,215)	(10,215)	(4,126)	
(Increase)/decrease in designation for tour book	93	93	48	
(Increase)/decrease in designation for spring festival	282	282	26	
Net change in unreserved-undesignated fund balance	24,971	24,971	(26,122)	
Fund Balance-unreserved-undesignated, Beginning of year	18,126	18,126	44,248	
Fund Balance-unreserved-undesignated, End of year	\$ 43,097	\$ 43,097	\$ 18,126	

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH TOURIST COMMISSION
NATCHITOCHEES, LOUISIANA
COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGETED REVENUES AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
PERIOD ENDED OCTOBER 31, 1992

	Budget	Actual	Variance Per. Dollars ±
REVENUES			
Investment fee	\$ 112,400	\$ 122,299	\$ (9,899)
Interest	200	14,189	13,989
Grants and receipts from other governments	10,000	84,240	(742)
Miscellaneous	0	3,736	0
Total Revenues	122,600	224,464	4,891
EXPENDITURES			
General government			
Advertising and promotion	39,204	48,168	10,840
Audit	1,600	1,600	0
Building repair and maintenance	14,187	2,987	10,140
Computer	300	20	480
Dues and subscriptions	1,200	4,188	(2,600)
Insurance	6,200	6,741	1570
Office equipment rental	5,000	6,178	670
Office expense	2,200	3,973	(1,773)
Payroll taxes	5,400	4,329	1,071
Postage	7,000	8,800	(1,800)
Salaries	51,496	59,212	1,184
Telephone	3,600	5,802	(2)
Utilities	488	290	187
Capital outlay	0	0	0
Total Expenditures	160,592	162,911	(2,681)
Excess of Revenues Over(Under) Expenditures	\$ 62,008	\$ 61,548	\$ 460
(Increase/Decrease) in reserve for prepaid expenses		1,093	
(Increase/Decrease) in reserve for economic center		(21,450)	
(Increase/Decrease) in reserve for tourism development		(13,233)	
(Increase/Decrease) in designation for tour book		93	
(Increase/Decrease) in designation for spring tables		390	
Net Change in unreserved-undesignated fund balance		24,391	
Fund Balance-unreserved-undesignated, Beginning of year		19,156	
Fund Balance-unreserved-undesignated, End of year		\$ 43,547	

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH TOURISM COMMISSION
NATCHITOCHEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Natchitoches Parish Tourism Commission, Natchitoches, Louisiana, was created by an ordinance of the Natchitoches Parish Police Jury on July 31, 1998.

The accounting and reporting policies of the District Attorney of the Thirty-Ninth Judicial District of Red River Parish conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Study (GAS) to Louisiana Revised Statutes 243:11 and 24:517, and to the industry audit guide, *Smith et al. 2018, audit of governmental units*.

A. Financial 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.

Government Accounting Standards Board's 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 criteria 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 include:

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 the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially 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.

The Commission's directors are appointed by the Natchitoches Parish Police Jury. Therefore, the Tourism Commission 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 Commission and do not present information on the police jury, or other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the Tourism Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designated to disseminate legal compliance and to aid

NATCHITOCHEES PARISH TOURISM COMMISSION
NATCHITOCHEES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Accounting (Continued)

financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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 funds are grouped in this report into generic fund types and broad fund categories as follows:

Governmental Funds

General Fund – is the general operating fund of the Commission. It is used to account for all financial resources of the Commission not required to be accounted for in another fund.

C. General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with 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 measurements made, regardless of the measurement focus applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Most taxes, intergovernmental revenues, and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**NACHTOCHES PAR LE COMITE DE LA COMMISSION
NACHTOCHES PAR LE COMITE DE LA COMMISSION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budget Practice

The Commission adopts a budget prior to January 1 of each year for the General Fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified journal basis of accounting. The Commission is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

F. Vacation and Sick Leave

Full-time employees of the Commission earn ten days vacation leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for compensated absence has been recorded in the accompanying financial statements.

G. Cash and Cash Equivalents

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the chief attorney defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristic of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

H. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

I. Prepaid Items

Payments made for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items.

J. Fund Equity

The unreserved fund balances for governmental funds represent the amount available for funding future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Designated fund balances represent tentative plans for future use of financial resources.

NAJIBHOUCHE'S PARISH TOURIST COMMISSION
NAJIBHOUCHE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. 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 Commission's financial position and operations. However, comparatives (i.e., presentation of prior year totals by fund type) data have not been prepared in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

L. Total Columns on Combined Statements - Overview

Total columns on the general purpose financial statements are captioned "Miscellaneous - Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Intended eliminations have not been made in the aggregation of this data. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

M. Estimates

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

N. Encumbrances

Encumbrance accounting, which includes purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. It is not employed by the Natchitoches Parish Tourist Commission.

NOTE 2 CASH AND CASH EQUIVALENTS

Louisiana Revised Statutes authorizes the Tourist Commission to invest in United States bonds, treasury notes or certificates, or to 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. Deposits are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

At December 31, 1997, the Natchitoches Parish Tourist Commission has cash, cash equivalents and time deposits totaling \$1,711,667, as follows:

Interest-bearing demand deposits	\$	47,373
Money market accounts		40,487
Time deposits		<u>723,807</u>
Total	\$	<u>711,667</u>

NATCHITOCHES PARISH TREASURY COMMISSION
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1997

NOTE 3 CASH AND CASH EQUIVALENTS (CONTINUED)

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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, 1997, the Parish Commission had \$175,148 in bank deposits. These deposits were secured from risk by \$275,000 of federal deposit insurance and \$198,900 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (GLAM category 3).

Even though the pledged securities are considered collateralized under the provisions of GASB Statement 3, Louisiana Revised Statutes require the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the Parish Commission that the pledging bank has failed to pay deposited funds upon demand.

NOTE 3 CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31, 1996	Additions	Deletions	Balance December 31, 1997
Office fixtures and equipment:	\$ 18,027	\$ 0	\$ 0	\$ 18,027

NOTE 4 RETIREMENT COMMITMENTS

All employees of the Commission are covered under the Social Security System. The employees pay 7.65% of their total salary, while the Commission contributes the same. The Commission contributed \$3,148 to the system during the year in its state of the contributions. The Parish Commission has no further liability.

NOTE 5 PENDING LITIGATION

The Natchitoches Parish Treasury Commission was not involved in any litigation at December 31, 1997.

NOTE 6 LEASES

The Natchitoches Parish Treasury Commission was not involved in any capital or operating leases at December 31, 1997.

NOTE 7 FUND EQUITY

Reservations of fund balances of governmental funds are created to either: 1) satisfy legal covenants that require that a portion of the fund balance be segregated or 2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance accounts are summarized below.

**NAATCHITOCHES PARISH TOURIST COMMISSION
NAATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS
DECEMBER 31, 1997**

NOTE 7 FUND EQUITY (CONTINUED)

Land/Lease

Reserve for Prepaid Expenses - This reserve was created to represent that portion of the fund balance attributable to prepaid items and not appropriate for future expenditures.

Reserve for Convention Center - This reserve was created to represent unexpended funds received by the Tourist Commission pursuant to Act 977 of the 1992 Regular Session which provided for a rebate of sales taxes collected by the State of Louisiana to the Natchitoches Parish Tourist Commission. These monies are legally restricted "exclusively for acquisition of land and acquisition and/or construction of buildings for use as the Natchitoches Convention Facility".

Reserve for Tourism Development - This reserve was created to represent unexpended funds received by the Tourist Commission pursuant to Act 887 of the 1992 Regular Legislative Session which provided for a rebate of sales taxes collected by the State of Louisiana to the Natchitoches Parish Tourist Commission. These monies are legally restricted to "use for tourism development".

NOTE 8 GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS

During the year ended December 31, 1997, the Natchitoches Parish Tourist Commission received the following grants from the State of Louisiana:

Act 977 - Natchitoches Convention Facility	\$ 31,416
Act 887 - Natchitoches Parish Enterprise Fund	35,210
Act 18 - Natchitoches Parish Enterprise Fund	<u>19,604</u>
Total	<u>\$ 86,230</u>

SUPPLEMENTARY INFORMATION SCHEDULES

NATCHITOCHEES PARISH EDUCATION COMMISSION
NATCHITOCHEES, LOUISIANA
SCHEDULE OF COMPENSATION OF DIRECTORS
YEAR ENDED DECEMBER 31, 1997

<u>BOARD MEMBER</u>	<u>MEETINGS</u>	<u>FEE</u>	<u>TRAVEL EXPENSE</u>	<u>TRAVEL</u>
Raymond Arthur	11	0	0	0
Garret Weaver	11	0	0	0
Wayne McCollins	8	0	0	0
Rich Beale	10	0	0	0
Arthur Webb	12	0	0	0
Daniel Green	12	0	0	0
John Pickett	1	0	0	0

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

The Board of Directors
Natchitoches Parish Tourist Commission
Natchitoches, Louisiana 71408

We have audited the financial statements of the Natchitoches Parish Tourist Commission, Natchitoches, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 8, 1998. 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 Tourist Commission's 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 Tourist Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 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 Natchitoches Parish Tourist Commission and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Hines, Jackson & Hines

Natchitoches, Louisiana
June 8, 1998

NATIONWIDE PUBLIC UTILITY COMMISSION
 SAATCHI & SAATCHI, LOUISIANA
 SUMMARY SCHEDULE OF FIDUCIARY FINDINGS
 FOR THE YEAR ENDED
 DECEMBER 31, 1992

Ref. No.	Fiscal Year Finding Initially Observed	Description of Finding	Corrective Action Taken (Yes/No/ Partial)	Planned Corrective Action/Partial Corrective Action Taken
1	12/31/96	The Matchless Public Utility Commission's cash balances exceeded federal deposit insurance corporation (FDIC) coverage and the depositing bank did not pledge any assets to cover the amount exceeding the FDIC's coverage.	Yes	This finding has been resolved.

NATCHITOCHEES PARISH TOURISM COMMISSION
NATCHITOCHEES, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AGENT REVENUE
FOR THE YEAR ENDED
DECEMBER 31, 2022

SCREEN 6.1

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Control Person(s)	Anticipated Completion Date
----------	------------------------	------------------------	------------------------------------	-----------------------------------

Nothing came to our attention that would require disclosure under Government Auditing Standards.