[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM

FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 05/10/01

RETURN to: Legislative Auditor
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission: 12/31/00
3. Audit Period Covered
☒ Annual ☐ Biennial
☐ Other _____ to _____

2. Type of Report:
☐ Single Audit ☒ GAO Audit Standards Audit
☐ Compilation ☐ Compilation/Attestation
☐ Program Audit ☐ Other

4. AUDITEE INFORMATION

Auditee Name
Natchitoches Parish Assessor

Street Address (Number and Street)

Mailing Address (PO No.)
P. O. Box 201

City	State	Zip
Natchitoches	Louisiana	71458-0201

Auditee Contact

Name	Title
D. Rick Hargis	Assessor

Telephone	Fax
318-352-2377	

Email (Optional)

5. AUDITOR INFORMATION

Firm Name
Johnson, Thomas & Cunningham

Street Address (Number and Street)
321 Bienville Street

Mailing Address (PO No.)

City	State	Zip
Natchitoches	Louisiana	71457

Auditor Contact

Name	Title
Mark Thomas	Partner

Telephone	Fax
318-352-3652	318-352-4447

Email (Optional)
mdthomas@cp-tel.net

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:
_____ _____
_____ _____

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, and no management letter, check this box and do not complete the rest of the form. ☒

6. FINANCIAL STATEMENTS
a. Type of audit report on financial statements. ☐ Not Applicable
☐ Unqualified Opinion ☐ Qualified Opinion Adverse Opinion ☐ Disclaimer of Opinion
b. Is a 'going concern' explanatory paragraph included in the audit report? ☐ Yes ☐ No
c. Do any of the funds have deficit balances? ☐ Yes ☐ No

7. INTERNAL CONTROL
Do the comments on internal control include: ☐ material weaknesses ☐ other conditions ☐ not applicable

8. COMPLIANCE
Do the comments on compliance include: ☐ criminal acts ☐ fraud and abuse ☐ not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.)
_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable
_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)
_____ $_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable
_____ $_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable
_____ $_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable
Do any findings address nepotism, ethics violations or related party transactions? ☐ Yes ☐ No
Do any findings address violation of bond indenture covenants? ☐ Yes ☐ No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS (Finding/Comment Caption and No.)
_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable
_____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

AUDITEE SIGNATURE _____ Date _____

NATCHITOCHES PARISH ASSESSOR
NATCHITOCHES, LOUISIANA
ANNUAL FINANCIAL REPORT

DECEMBER 31, 2000

Natchitoches Parish Assessor
Natchitoches, Louisiana

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Johnson, Thomas & Cunningham
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – 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, 2000, 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, 2000, 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 April 4, 2001, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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
Johnson, Thomas & Cunningham, CPA's

April 4, 2001
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Natchitoches Parish Assessor
Natchitoches, Louisiana

Combined Balance Sheet
Fund Type and Account Group
December 31, 2000

	Governmental Fund Type	Account Group	Totals (Memorandum Only)	
	General Fund	General Fixed Assets	12-31-00	12-31-99
ASSETS:				
Cash	$393,649	$ 0	$393,649	$361,348
Revenue Receivables	342,833	0	342,833	302,140
Equipment	0	240,925	240,925	232,941
Vehicles	0	18,354	18,354	15,606
Total Assets	$736,482	$259,279	$995,761	$912,035
LIABILITIES & FUND EQUITY:				
Liabilities-				
Accounts Payable	$ 777	$ 0	$ 777	$ 99
Fund Equity-				
Investment in General Fixed Assets	0	259,279	259,279	248,547
Fund Balance-				
Unreserved-Undesignated	735,705	0	735,705	663,389
Total Liabilities & Fund Equity	$736,482	$259,279	$995,761	$912,035

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, 2000

	Governmental Fund Type	
	General Fund 2000	General Fund 1999
REVENUES:		
Taxes	$455,702	$430,806
Charges for Services	6,666	8,911
Miscellaneous	32,517	20,042
Total Revenues	$494,885	$459,759
EXPENDITURES:		
Current-		
Personal Services	$341,213	$310,517
Operating Services	14,125	20,417
Materials & Supplies	19,124	17,786
Travel & Other Charges	11,807	12,691
Capital Expenditures	36,300	66,511
Total Expenditures	$422,569	$427,922
Excess (Deficiency) of Revenues Over Expenditures	$ 72,316	$ 31,837
Fund Balance-Beginning of Year	663,389	631,552
Fund Balance-End of Year	$735,705	$663,389

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, 2000

	General Fund		
	Budget	Actual	Variance-Favorable (Unfavorable)
REVENUES:			
Taxes	$431,300	$455,702	$ 24,402
Charges for Services	5,308	6,666	1,358
Miscellaneous	14,500	32,517	18,017
Total Revenues	$451,108	$494,885	$ 43,777
EXPENDITURES:			
Current-			
Personal Services	$329,348	$341,213	$(11,865)
Operating Services	30,600	14,125	16,475
Materials & Supplies	12,000	19,124	(7,124)
Travel & Other Charges	5,800	11,807	(6,007)
Capital Expenditures	45,000	36,300	8,700
Total Expenditures	$422,748	$422,569	$ 179
Excess (Deficiency) of Revenues Over Expenditures	$ 28,360	$ 72,316	$ 179
Fund Balance-Beginning of Year	663,389	663,389	0
Fund Balance-End of Year	$691,749	$735,705	$ 43,956

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Assessor
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2000

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. <u>Summary Of Significant Accounting Policies</u>:

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

   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.

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.

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. <u>Ad Valorem Taxes</u>:

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.

Natchitoches Parish Assessor
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2000

Property Tax Calendar

Assessment date	January 1, 2000
Levy date	June 30, 2000
Tax bills mailed	October 15, 2000
Total taxes are due	December 31, 2000
Penalties and interest added	January 31, 2001
Lien date	January 31, 2001
Tax sale	May 17, 2001

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, 2000. Total assessed value was $146,473,830 in 2000. 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 $38,187,270 of the assessed value in 2000. For the year ended December 31, 2000, taxes of 3.71 mils were levied on the property. Taxes collected totaled $400,480.

Natchitoches Parish Assessor
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2000

The following are the principal taxpayers for the parish:

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Willamette Industries, Inc.	$12,186,310	9%
Tennessee Gas Pipeline, Co.	5,400,930	5%
BellSouth Telecommunications	3,607,500	3.3%
Trus Joist McMillan	2,744,410	2.5%
Cleco Corporation	2,375,770	2.2%
Conagra Poultry, Co. #1871	2,533,320	2.3%
Wal-Mart Stores, Inc.	2,057,240	1.9%
City Bank & Trust	1,755,760	1.6%
Trans LA Gas Co. Div.	1,623,430	1.5%
Western Gas Resources	1,639,570	1.5%
Total	$35,924,240	30%

3. Changes in General Fixed Assets:

A summary of changes in General Fixed Assets follows:

	Balance 1-1-00	Additions	Deletions	Balance 12-31-00
General Fixed Assets:				
Equipment-				
Vehicles	$ 15,606	$18,354	$15,606	$ 18,354
Other	232,941	11,019	3,035	240,925
Total General Fixed Assets	$248,547	$29,373	$18,641	$259,279

4. Leases:

The Natchitoches Parish Assessor is not a party to any operating lease at December 31, 2000.

Natchitoches Parish Assessor
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2000

5. Litigation:

The Natchitoches Parish Assessor is not a party to any litigation seeking damages at December 31, 2000.

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, 2000.

8. Cash and Investments:

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit. At December 31, 2000, the Assessor had cash and cash equivalents totaling $411,440. Cash and cash equivalents are stated at cost, which approximates market.

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, 2000, were secured as follows:

	Bank Balances	FDIC Insurance	Additional Securities Pledged	Balance Uninsured
Cash	$411,440	$100,000	$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.

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, 2000, 1999, and 1998 were $31,696, $30,151, and $27,872, respectively, equal to the required contributions for each year.

10. Encumbrances:

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

Natchitoches Parish Assessor
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2000

11. Receivables:

The following is a summary of receivables at December 31, 2000:

Class of Receivable	General Fund
Taxes-	
Ad Valorem	$342,833

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 2000 was $21,268.

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, 2000 and 1999

	2000	1999
ASSETS:		
Cash	$393,649	$361,348
Revenue Receivables	342,833	302,140
Total Assets	$736,482	$663,488
LIABILITIES & FUND BALANCE:		
Liabilities	$ 777	$ 0
Fund Balance-		
Unreserved-Undesignated	735,705	663,389
Total Liabilities & Fund Balance	$736,482	$663,389

See notes to financial statements.

Natchitoches Parish Assessor
Natchitoches, Louisiana

General Fund
Schedule of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 2000
With Comparative Actual Amounts From Year Ended December 31, 1999

	2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1999 Actual
REVENUES:				
Taxes-				
Ad Valorem	$431,300	$455,702	$24,402	$430,806
Charges for Services-				
Preparation of Tax Roll	5,308	6,666	1,358	8,911
Miscellaneous-				
Interest	10,000	27,639	17,639	15,301
Miscellaneous	4,500	4,878	378	4,741
Total Revenues	$451,108	$494,885	$43,777	$459,759

See notes to financial statements.

Natchitoches Parish Assessor
Natchitoches, Louisiana

General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 2000
With Comparative Actual Amounts From Year Ended December 31, 1999

	2000			
	Budget	Actual	Variance-Favorable (Unfavorable)	1999 Actual
EXPENDITURES				
Current-				
Personal Services-				
Assessor's Salary	$ 81,450	$ 81,450	$ 0	$ 80,250
Assessor's Expense	8,145	8,145	0	8,025
Deputies Salaries	164,180	171,319	(7,139)	155,895
Insurance	60,413	65,278	(4,865)	51,616
Retirement	13,960	14,294	(334)	13,597
Payroll Taxes	1,200	1,268	(68)	1,134
Total Personal Services	$329,348	$341,754	$(12,406)	$310,517
Operating Services-				
Telephone	$ 2,500	$ 2,536	$ (36)	$ 2,946
Equipment Maintenance	8,000	8,167	(167)	11,333
Insurance	4,500	3,398	1,102	3,555
Audit	3,000	2,740	260	2,583
Total Operating Services	$ 18,000	$ 16,841	$ 1,159	$ 20,417
Materials & Supplies-				
Office Expense	$ 19,600	$ 19,265	$ 335	$ 17,786
Travel & Other Charges-				
Travel Expense	$ 2,800	$ 2,170	$ 630	$ 5,355
Auto Expense	8,000	6,239	1,761	7,336
Total Travel & Other Charges	$ 10,800	$ 8,409	$ 2,391	$ 12,691
Capital Outlay-				
Capital Expenditures	$ 45,000	$ 36,300	$ 8,700	$ 66,511
Total Expenditures	$422,748	$422,569	$ 179	$427,922

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, 2000 and 1999

	December 31, 2000	December 31, 1999
GENERAL FIXED ASSETS:		
Land & Buildings	$ 0	$ 0
Equipment-		
Vehicles	18,354	15,606
Other	240,925	232,941
Total General Fixed Assets	$259,279	$248,547
Investment in General Fixed Assets	$259,279	$248,547

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, 2000

	Balance 12-31-99	Additions	Deletions	Balance 12-31-00
GENERAL FIXED ASSETS:				
Land & Buildings	$ 0	$ 0	$ 0	$ 0
Equipment-				
Vehicles	15,606	18,354	15,606	18,354
Other	232,941	11,019	3,035	240,925
Total General Fixed Assets	$248,547	$29,373	$18,641	$259,279
Investment in General Fixed Assets	$248,547	$29,373	$18,641	$259,279

See notes to financial statements.

INTERNAL CONTROL AND COMPLIANCE

Johnson, Thomas & Cunningham
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation

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Natchitoches, Louisiana 71457
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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, 2000, and have issued our report thereon dated April 4, 2001. 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 solely for the information and use of the management of the Natchitoches Parish Assessor, the Legislative Auditor, and interested state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

April 4, 2001
Natchitoches, Louisiana

Natchitoches Parish Assessor
Schedule of Findings and Questioned Costs
December 31, 2000

A. SUMMARY OF AUDIT RESULTS

- The auditors' report expresses an unqualified opinion on the general-purpose financial statements of the Natchitoches Parish Assessor.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

1. SEGREGATION OF DUTIES

Due to the size of the Natchitoches Parish Assessor's administrative and accounting staff, there is an insufficient segregation of duties to have an effective internal control.

Since the cost of an internal control system should not outweigh the benefits derived from it, we can only recommend that the Assessor's office consider and analyze the cost verses the benefits associated with hiring additional administrative/accounting personnel.

Management of the Assessor's office concurs with the finding. Due to the budget and staff limitations, no action will be taken at this time.