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Town of Addis, Louisiana
Annual Financial Statements
Year ended December 31, 1995

Town of Addis, Louisiana
Annual Financial Statements
Year ended December 31, 1995

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W. Kathleen Beard
Certified Public Accountant
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MAY 26 1996
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Carroll P. Bourgeois, Mayor
and Members of the Board of Aldermen
Addis, Louisiana

I have audited the accompanying general purpose financial statements of the Town of Addis, Louisiana, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Addis, Louisiana as of December 31, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming and opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Town of Addis, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to such statements taken as a whole.



W. Kathleen Beard
Certified Public Accountant
May 26, 1996

**Receipt Acknowledged
Legislative Auditor**

By _____



GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements Overview)

Exhibit A

Proprietary Fund Type	Account Group General Fixed Assets	Totals " Memorandum Only "	
		1995	1994
Enterprise			
\$42,582	\$0	\$174,955	\$201,956
0	0	247,549	113,883
0	0	24,672	23,155
0	0	6,810	5,609
0	0	10,755	0
0	0	12,200	11,516
11,453	0	15,089	10,521
0	0	495	495
0	0	689,034	709,813
506	0	506	1,281
0	0	14,158	0
0	1,214,194	1,214,194	1,187,055
3,189,425	0	3,189,425	3,175,385
(299,026)	0	(299,026)	(221,977)
<u>\$2,944,939</u>	<u>\$1,214,194</u>	<u>\$5,300,816</u>	<u>\$5,218,692</u>
\$6,296	\$0	\$21,248	\$9,471
688,934	0	689,034	709,813
0	0	2,160	0
<u>695,231</u>	<u>0</u>	<u>712,442</u>	<u>719,284</u>
0	0	14,158	0
<u>695,231</u>	<u>0</u>	<u>726,600</u>	<u>719,284</u>
2,237,317	0	2,237,317	2,294,684
0	1,214,194	1,214,194	1,187,055
0	0	688,841	688,841
0	0	421,472	331,582
12,392	0	12,392	(2,754)
<u>2,249,709</u>	<u>1,214,194</u>	<u>4,574,216</u>	<u>4,499,408</u>
<u>\$2,944,939</u>	<u>\$1,214,194</u>	<u>\$5,300,816</u>	<u>\$5,218,692</u>

Town of Addis, Louisiana
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balance - All Governmental Fund Types
 Year ended December 31, 1995

Exhibit B

	<u>General</u>	<u>Capital Projects</u>	<u>Totals</u> <u>"Memorandum Only"</u>	
			<u>1995</u>	<u>1994</u>
REVENUES:				
Intergovernmental:				
Parish -				
Sales tax	\$338,523	\$0	\$338,523	\$283,669
State -				
Tobacco tax	6,357	0	6,357	6,371
Beer tax	2,021	0	2,021	1,399
Video poker tax	11,137	0	11,137	5,682
Capital law enforcement grant	2,496	0	2,496	2,441
Other	3,695	0	3,695	2,057
Federal -				
LCDBG	0	15,764	15,764	0
COPS FAST Grant	10,755	0	10,755	0
Charges for services	7,246	0	7,246	6,338
Licenses and permits	36,915	0	36,915	38,228
Fines and forfeitures	41,799	0	41,799	48,293
Franchise fees	44,734	0	44,734	44,275
Interest income	14,869	0	14,869	7,741
Sale of fixed assets	1,850	0	1,850	5,768
Miscellaneous	1,815	0	1,815	2,439
	-----	-----	-----	-----
Total revenues	524,213	15,764	539,976	454,701
EXPENDITURES:				
Current -				
General government	162,582	0	162,582	154,193
Public safety - Police Department	128,087	0	128,087	116,072
Public works - Streets	95,323	0	95,323	69,157
Capital outlay	48,331	15,764	64,094	54,984
	-----	-----	-----	-----
Total expenditures	434,322	15,764	450,086	394,406
	-----	-----	-----	-----
Excess Revenues Over (Under) Expenditures	89,890	0	89,890	60,295
BEGINNING FUND BALANCE	1,020,462	(39)	1,020,423	960,128
	-----	-----	-----	-----
ENDING FUND BALANCE	\$1,110,352	(\$39)	\$1,110,314	\$1,020,423
	=====	=====	=====	=====

The accompanying notes to the financial statements are an integral part of this statement.

Town of Addis, Louisiana
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (GAAP Basis) and Actual
 General Fund
 Year ended December 31, 1995

Exhibit C

	General Fund			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
Licenses and permits	\$35,960	\$36,915	\$955	\$35,960	\$36,915	\$955
Intergovernmental:						
Parish -						
Sales tax	310,000	338,523	28,523	310,000	338,523	28,523
State -						
Tobacco tax	6,000	6,357	357	6,000	6,357	357
Beer tax	1,300	2,021	721	1,300	2,021	721
Video poker tax	8,400	11,137	2,737	8,400	11,137	2,737
Capital law enforcement grant	2,000	2,496	496	2,000	2,496	496
SNAP Program	2,000	854	(1,146)	2,000	854	(1,146)
Holiday grant program	3,000	2,841	(159)	3,000	2,841	(159)
Federal -						
Grants	8,515	10,755	2,240	8,515	10,755	2,240
Charges for services:						
Grass cutting	4,300	4,246	(54)	4,300	4,246	(54)
Garbage bags	70	85	15	70	85	15
Hall receipts	2,200	2,915	715	2,200	2,915	715
Fines and forfeitures	35,000	41,799	6,799	35,000	41,799	6,799
Franchise fees	43,300	44,734	1,434	43,300	44,734	1,434
Interest income	4,800	14,869	10,069	4,800	14,869	10,069
Sale of fixed assets	1,850	1,850	0	1,850	1,850	0
Miscellaneous	1,680	1,815	135	1,680	1,815	135
	470,375	524,212	53,837	470,375	524,212	53,837
EXPENDITURES:						
Current -						
General government	178,050	162,582	15,468	178,050	162,582	15,468
Public safety - Police Department	129,015	128,087	928	129,015	128,087	928
Public works - Streets	102,300	95,323	6,977	102,300	95,323	6,977
Capital outlay	61,010	48,331	12,679	61,010	48,331	12,679
	470,375	434,322	36,053	470,375	434,322	36,053
Excess Revenues Over (Under)						
Expenditures	\$0	89,890	\$89,890	\$0	89,890	\$89,890
BEGINNING FUND BALANCE,		1,020,462			1,020,462	
ENDING FUND BALANCE		\$1,110,352			\$1,110,352	

The accompanying notes to the financial statements are an integral part of this statement.

Town of Addis, Louisiana
 Combined Statement of Revenues, Expenses and
 Changes in Retained Earnings - Proprietary Fund Types
 Enterprise Fund - Sewer Fund
 Year ended December 31, 1995

Exhibit D

	1995	1994
OPERATING REVENUE		
Sewer fees	\$117,109	\$111,845
Installations	15,367	13,043
Miscellaneous	1,582	608
	134,058	125,496
OPERATING EXPENSE		
Salaries	42,771	40,791
Medicare & OAB tax	3,392	3,118
Health insurance	8,878	7,897
Deferred compensation expense	1,541	0
Gas and oil	785	786
Insurance	8,827	7,856
Utilities	9,476	11,681
Telephone	568	475
Supplies and small tools	8,071	3,789
Chemicals	2,882	630
Building maintenance & repairs	1,860	0
Repairs and maintenance	5,427	2,985
Testing expense & sludge removal	2,484	3,985
Training	340	0
Uniforms	1,146	823
Miscellaneous	782	9,391
Depreciation	77,049	75,645
	176,279	169,852
OPERATING (LOSS)	(42,221)	(44,356)
Add back depreciation on assets acquired with Contributed Capital	57,367	57,367
INCREASE (DECREASE) IN RETAINED EARNINGS	15,146	13,011
RETAINED EARNINGS - BEGINNING	(2,754)	(15,765)
RETAINED EARNINGS - ENDING	\$12,392	(\$2,754)

The accompanying notes to the financial statements are an integral part of this statement.

Town of Addis, Louisiana
 Combined Statement of Cash Flows
 Proprietary Fund Types - Enterprise Fund - Sewer Fund
 Year ended December 31, 1995

Exhibit E

	1995	1994
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net cash provided by operating activities -		
Operating income (loss)	(\$42,221)	(\$44,356)
Adjustments to reconcile operating income to net cash provided by operating activities -		
Depreciation	77,049	75,645
Change in Assets and Liabilities -		
(Increase) Decrease in accounts receivable	(2,497)	(1,416)
(Increase) Decrease in prepaid insurance	775	796
Increase (Decrease) in due to general fund	(20,779)	12,771
Increase (Decrease) in accounts payable	4,678	(1,552)
Increase (Decrease) in payroll taxes payable	53	178
	17,058	42,066
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(14,040)	(22,064)
	(14,040)	(22,064)
INCREASE (DECREASE) IN CASH	3,018	20,002
CASH AND CASH EQUIVALENTS, BEGINNING	39,564	19,562
CASH AND CASH EQUIVALENTS, ENDING	\$42,582	\$39,564

Noncash Investing, Capital and Financing Activities: In 1995, the Town of Addis entered into no noncash investing, capital and financing activities.

The accompanying notes to the financial statements are an integral part of this statement.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

Introduction

The Town of Addis was incorporated September 1915, under the provisions of Title 33, Chapter 2, Part 1, of the Louisiana Revised Statutes (Lawrason Act - Act No. 36 of 1898). The "Town" operates under a Mayor - Council form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the Town of Addis, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June of 1992, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepting accounting principles for state and local governments.

B. Financial Reporting Entity

GASB Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity. 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 the ability of the reporting entity to impose its will on that organization's governing body, and/or the potential for the organization to provide specific financial benefits to or impose specific financial burdens to the reporting entity; (2) organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity; and (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.

For financial reporting purposes, in conformance with GASB Statement No. 14, the Town of Addis, includes all funds, account groups, and activities that are controlled by, or dependent on, the Town executive and legislative branches (Mayor and Board of Aldermen). Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. The accompanying financial statements present only information on the funds maintained by the Town and do not present information on any other governmental entity.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

1. **Summary of Significant Accounting Policies (Continued)**

C. **Fund Accounting**

The accounts of the Town of Addis are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include assets, liabilities, fund equity, revenues and expenses or expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into two generic fund types under two broad fund categories as follows:

Governmental Funds Types:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund - Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary Funds. This fund has been established to account for a project to extend the sewer system to the area East of Hwy. 1 upon its annexation, and is to be financed by a Louisiana Community Development Block Grant.

Proprietary Fund Types:

Enterprise Fund - Used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis are financed through user charges.

General Fixed Asset Group:

The General Fixed Asset Group is used to record the fixed assets used in governmental fund type operations.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

1. Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Town considers sales taxes available when in the hands of the intermediary collecting governments and are recognized as revenues at this time. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

E. Budget and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Mayor prepares a proposed budget and submits same to the Board of Aldermen prior to the beginning of each year.
2. The budget is adopted through passage of a resolution at the first council meeting of each fiscal year.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board of Aldermen.
5. Expenditures may exceed budgeted amounts providing funds are available and subsequent to the board's approval.
6. Formal budgetary integration is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. All budgetary appropriations lapse at the end of each fiscal year.

The Town does not adopt a budget for the Capital Project Fund since budgetary control is maintained on an individual grant basis. Since the grant period differs from the Town's fiscal year, a comparison of budgeting information for the Capital Projects Fund would not be meaningful and has not been presented in the accompanying financial statements.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

1. Summary of Significant Accounting Policies (Continued)

F. Encumbrances

Encumbrance accounting is not employed by the Town of Addis.

G. Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Enterprise Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

H. Total Columns on Statements

Total columns on the statements are captioned Memorandum 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. Interfund eliminations have not been made in the aggregation of this data.

I. Fixed Assets

The accounting and reporting treatment applied to 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 governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. The Town has elected to expense public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems. No depreciation has been provided on such assets.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus, and all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets.

The utility plant recorded in the Enterprise Fund represents the costs incurred for construction of the municipal sewer system. The utility plant and equipment are recorded at cost and depreciation is computed on the straight-line method over estimated useful lives of 8-50 years. Depreciation expense was recorded in the proprietary fund.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

1. Summary of Significant Accounting Policies (Continued)

I. Fixed Assets (Continued)

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date donated. Interest costs have not been capitalized.

J. Compensated Absences

Employees of the Town earn vacation or sick leave at varying rates based upon length of service. All leave is noncumulative, therefore, no accrual has been made.

2. Cash and Investments

Cash -

At December 31, 1995 the carrying amount of the Town's deposits was \$174,855 as detailed below, (including cash on hand):

	<u>General</u>	<u>Enterprise</u>	<u>Capital Projects</u>	<u>Total</u>
Cash on Hand	\$ 100	\$ 0	\$ 0	\$ 100
Checking accounts	0	42,582	2,221	44,803
Money market & savings	90,051	0	0	90,051
Certificates of deposit	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
Total	\$ 130,151	\$ 42,582	\$ 2,221	\$ 174,955
	=====			

The bank balance of these deposits was \$178,666 and was entirely covered by federal depository insurance.

Investments -

Statutes authorize the Town to invest in obligations of the U. S. Treasury and U. S. agencies, municipal securities and repurchase agreements. At year end the Town owned investments in Federal National Mortgage Association, Real Estate Mortgage Investment Conduit (FNMA REMIC), commonly known as "FANNIE MAE's", with a carrying value of \$13,883, which approximates market.

The Town has also invested in Certificates in Deposits with a carrying value of \$233,665 which approximates market. The "CD"'s earn interest at the varying rates with maturities of one year. At December 31, 1995, the total bank balance was \$233,666 of which \$212,967 was insured by federal depository insurance and the remaining balance of \$20,699 was covered by the pledged collateral, held in the name of Iberville Trust and Savings Bank (Uncollateralized - Category 3).

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

3. Interfund Receivables/Payable

	Interfund Receivables	Interfund Payable
General Fund	\$ 193	\$ 0
General Fund - Advance to Sewer Project	688,841	0
Capital Projects Fund	0	100
Enterprise Fund	0	93
Enterprise Fund - Advance for Sewer Project	0	688,841
Total	\$ 689,034 =====	\$ 689,034 =====

4. Changes in General Fixed Assets

A summary of the general fixed asset group is as follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Land	\$ 55,803	\$ 0	\$ 0	\$ 55,803
Buildings	532,372	0	0	532,372
Water System	1	0	0	1
Furniture & Fixtures	29,983	551	5,430	25,104
Equipment & Vehicles	270,294	47,780	15,762	302,313
Fire department equipment & Vehicles	298,602	0	0	298,602
	----- \$ 1,187,055 =====	----- \$ 48,331 =====	----- \$ 21,192 =====	----- \$ 1,214,194 =====

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

5. Property, Plant and Equipment -

The following is a summary of the changes in property, plant and equipment of the Enterprise Fund:

	Balance1/1/95	Additions	Deletions	Balance12/31/95	Accumulated Depreciation	Book Value12/31/95
Utility Plant	\$ 3,130,110	\$ 0	\$ 0	\$ 3,130,110	\$ 291,173	\$ 2,838,937
Land	16,755	0	0	16,755	0	16,755
Equipment	28,520	14,040	0	42,560	7,853	34,707
	\$ 3,175,385	\$ 14,040	\$ 0	\$ 3,189,425	\$ 299,026	\$ 2,890,399
	=====	=====	=====	=====	=====	=====

6. Contributed Capital

The following is a summary of capital contributed for construction of the Town's sewer system. This contributed capital is being amortized over a period of 43 years using the straight-line method.

EPA	\$ 1,719,980
LCD Block Grant	628,806
West Baton Parish Police Jury	68,000
State of Louisiana	50,000
Total	2,466,786
Less: Accumulated Amortization	(229,468)
Net Contributed Capital	\$ 2,237,317
	=====

7. Sewer User Fees

Charges for sewer use are as follows:

- \$10 plus \$1.50 per 1,000 gallons after 4,000 for residential
- \$20 plus \$1.50 per 1,000 gallons after 4,000 for non-residential

8. Retirement Commitments

Police employees of the Town of Addis are members of the state retirement system for municipal police employees. Contributions to the system are made by both employees and the Town a percentage of salaries. The Town contributed \$ 6,004 or 9.0 % of member payroll, to this system during the year as its share of retirement contributions. Future deficits in the system will be financed by the State and the Town has no further liability to the system. Data concerning the actuarial status of the system is not available. The Town employs only four employees eligible for this plan.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

9. Deferred Compensation Plan

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all permanent Town employees, permits them to defer until future years up to 33% of annual gross earnings not to exceed \$7,500. The Town contributes on behalf of its employees based upon employee contributions with a maximum match of 5%. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, and all income attributable to those amounts, are solely the property of the Town, subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant. Investments held by the deferred compensation fund are recorded at market value.

It is the opinion of Town management that the Town has no liability for losses under the plan but does have duty of care that would be required of an ordinary prudent investor.

10. Commitments and Contingencies

The Town of Addis receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement by the Federal and State for expenditures disallowed under the terms and conditions of the appropriate agency.

The LCDBG grant is for the purpose of installing sewerage facilities to an area \$17,924 that is presently outside the Town of Addis corporate limits. The Town received authorization to incur costs for planning and administration. Consequently, \$17,923.64 was requested and received, of which \$15,763.50 was expended. However, as of the date of this report the project has been stopped, pending completion of the annexation process. Residents of this area are currently in the process of circulating petitions for annexation, and all indications are that the response will be positive. It is projected that the annexation process will be complete by July 31, 1996. Upon successful annexation, the project may then resume. However, should the annexation fail, the project would be cancelled and the Town would have to repay the State \$17,923.74. There is no way to predict the outcome, the entire process is in the hands of the citizens of the project area, therefore no liability has been recorded.

Town of Addis, Louisiana
Notes to the Financial Statements
December 31, 1995

11. COPS FAST Grant

In June 1995, the Town received a three year grant from the Office of Community Oriented Policing Service (COPS) for the purpose of hiring additional police officers. In the first year, the grant pays 80% of the cost of additional police officer salaries and fringe benefits, in the second and third years it pays 76% and 70% respectively. Amounts spent through December 31, 1995 are detailed as follows and are reported as current expenditures in the General Fund:

	Total Expenditures	Federal Share	Local Share
Salaries	\$ 8,564.88	\$ 6,851.90	\$ 1,712.98
Fringe benefits -			
Medicare	124.22	99.38	24.84
Retirement	770.84	616.67	154.17
Health insurance	3,272.80	2,618.24	654.56
Workmans Comp insurance	<u>711.31</u>	<u>569.04</u>	<u>142.26</u>
Totals	\$ 13,444.05	\$ 10,755.23	\$ 2,688.81
	=====	=====	=====

12. Fund Balance Reserve

A reserve of the General Fund fund balance has been established for the interfund receivable from the Enterprise Fund of \$688,841. The amount of the receivable represents general fund revenues expended for construction of the Town's Sewer System which was placed in service in 1992.

13. Related Party Transactions

Fire Protection Sub-District No. 1 of West Baton Rouge -

The Town entered into a lease agreement with the District for the lease of one 1995 Ford Truck. The only consideration is for the Town to carry the truck on the Town's fleet policy. The District is responsible for all costs related to the truck including payment of the insurance premium.

West Baton Rouge Parish Water Works District No. 1

A service agreement effective through January 31, 1998, was formed between the District and the Town to continue an on-going activity in which the District invoices and collects sewer fees from water customers living within the Town. The sewer rates are based on water usage, and customers may have their water service discontinued for non-payment of sewer fees. No compensation is paid to the District, but the Town accepts customer payments for water, sewer, and garbage charges on behalf of the District. The amount due from the District for customer sewer fees at December 31, 1995 was \$11,453.

SUPPLEMENTARY INFORMATION

Town of Addis, Louisiana
Schedule of Per Diem Paid to Council Members
December 31, 1995

The schedule of per diem paid to council members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

The per diem of the council members is included in the current expenditures of the general fund.

	Per Diem
Council Members -	
Riley L. Berthelot, Jr.	\$600
Wilson E. Cazes	600
Joseph G. Landry	600
Gisner J. LeBlanc, III	600
Russell L. Parish	600

Total	\$3,000
	=====

Town of Addis, Louisiana
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (GAAP Basis) and Actual - General Fund
 Year ended December 31, 1995

Schedule 2

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:			
Licenses & Permits:			
Occupational licenses	35,000	35,715	\$715
Trailer moving permits	60	65	5
Building permits	800	1,045	245
Bartenders' permits	100	90	(10)
Intergovernmental:			
Parish -			
Sales tax	155,000	167,734	12,734
Sales tax additional	155,000	170,789	15,789
State -			
Tobacco tax	6,000	6,357	357
Beer tax	1,300	2,021	721
Video poker	8,400	11,137	2,737
Capital District Law Enforcement	2,000	2,496	496
SNAP Program	2,000	854	(1,146)
Holiday grant income	3,000	2,841	(159)
Federal -			
COPS FAST Grant	8,515	10,755	2,240
Charges for services:			
Grass mowing	50	0	(50)
Grass mowing state contract	4,250	4,246	(4)
Garbage bags	70	85	15
Hall rent receipts	2,200	2,915	715
Fines & forfeitures	35,000	41,799	6,799
Cable TV franchise fees	3,300	3,406	106
Energy franchise fees	40,000	41,327	1,327
Interest income	4,800	14,869	10,069
Sale of fixed assets	1,850	1,850	0
Miscellaneous			
Planning & zoning	200	300	100
Miscellaneous	1,480	1,515	35
Total Revenue	470,375	524,212	53,837

Town of Addis, Louisiana
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual - General Fund
Year ended December 31, 1995

Schedule 2

Expenditures	Budget	Actual	Variance Favorable (Unfavorable)
Current:			
General Government -			
Salaries - General Administration	51,200	48,700	2,500
Councilmens' per diem	5,000	3,000	2,000
Councilmen's salaries	12,000	12,000	0
Expense allowance	5,000	4,244	756
Building inspector	300	0	300
Legal and accounting	14,000	13,440	560
Official journal	4,000	3,045	955
Insurance and bonds	10,000	8,180	1,820
Health insurance	3,600	2,744	856
Deferred compensation contributions	3,350	2,731	619
Utilities - Town Hall	9,000	9,540	(540)
Utilities - Street lights	10,000	9,398	602
Telephone expense	1,500	1,766	(266)
Office supplies	4,500	4,287	213
Dues & Subscriptions	2,100	2,499	(399)
Repairs to buildings	4,000	4,274	(274)
Repairs to equipment	2,500	1,245	1,255
Cleaning contract - Town Hall	3,600	3,663	(63)
Tools & Supplies	1,850	2,296	(446)
Uniforms	500	460	40
Dog pound and related expenses	3,500	2,969	531
Planning and zoning commission	200	164	36
Recreation and parks	3,000	1,217	1,783
Unemployment insurance	1,000	0	1,000
Miscellaneous expense	13,500	11,946	1,554
Medicare expense	1,100	1,044	56
OAB Expense	4,600	4,460	140
La Comm Law Enforce - Training	1,100	931	169
La Comm Law Enforce - Reparation	250	263	(13)
Case Management - Docket	500	475	25
Engineering fees	1,300	1,213	88
Surveying fees	0	390	(390)
Total General Government	178,050	162,582	15,468

Town of Addis, Louisiana
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (GAAP Basis) and Actual - General Fund
 Year ended December 31, 1995

Schedule 2

	Budget	Actual	Variance Favorable (Unfavorable)
Police Department -			
Salaries	60,000	58,242	1,758
SNAP Program	1,500	856	644
Holiday Grant Program	3,000	2,841	159
Gas & Oil	4,500	6,035	(1,535)
Expense allowance	1,750	1,068	682
Insurance and bonds	11,000	12,350	(1,350)
Health insurance	16,100	16,120	(20)
Salaries - Cops Grant	8,515	8,565	(50)
Telephone expense	1,800	1,958	(158)
Office supplies	1,500	1,229	271
Repairs to equipment	3,500	2,767	733
Tools and supplies	1,750	1,779	(29)
Uniforms	950	861	89
Medicare expense	1,200	1,241	(41)
OAB Expense	650	666	(16)
Police Retirement	6,000	6,004	(4)
Training	2,250	2,420	(170)
Capt Dist. - Grant	1,650	1,621	29
Narcotics	250	240	10
Miscellaneous	850	907	(57)
Public awareness	300	316	(16)
Police supplemental pay	0	0	0
	129,015	128,087	928
Total Police Department			

Town of Adgis, Louisiana
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (GAAP Basis) and Actual - General Fund
 Year ended December 31, 1995

Schedule 2

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures			
Current:			
Streets and Sanitation -			
Salaries and wages	34,500	33,205	1,295
Gas & oil	2,000	2,367	(367)
Insurance & bonds	7,100	6,199	901
Deferred compensation	1,700	1,385	315
Repairs to equipment	2,800	1,789	1,011
Tools & supplies	4,000	5,232	(1,232)
Miscellaneous	2,650	207	2,443
Medicare Tax expense	650	626	24
OAB Tax expense	2,600	2,673	(73)
Road repairs and materials	3,800	2,263	1,537
Street overlays	18,000	17,912	88
Drainage and ditching	2,300	2,246	54
Tree cutting and removal	2,500	2,250	250
Grass cutting	7,000	6,270	730
Grass cutting - contract	8,200	8,200	0
Garbage pickup	1,500	1,508	(8)
Street signs	1,000	989	12
Equipment rental	0	0	0
	102,300	95,323	6,977
Capital Outlays -			
General Government	13,500	5,421	8,079
Police Department	41,500	42,245	(745)
Streets and Sanitation	6,010	665	5,345
	61,010	48,331	12,679
Total Expenditures	470,375	434,322	36,053
Excess Revenues over (under) Expenditures	\$0	89,890	\$89,890
Beginning Fund Balance , Restated		1,020,462	
Ending Fund Balance		\$1,110,352	

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Carroll P. Bourgeois, Mayor
and Members of the Board of Aldermen
Addis, Louisiana

I have audited the general purpose financial statements of the Town of Addis, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 26, 1996.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Town of Addis, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment 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 for unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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 of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Town of Addis, Louisiana, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide and opinion on the internal control structure. Accordingly, I do not express such an opinion.

A material weakness is a reportable 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 errors or irregularities 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.

My 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of management and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



W. Kathleen Beard
Certified Public Accountant
May 26, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Carroll P. Bourgeois, Mayor
and Members of the Board of Aldermen
Addis, Louisiana

I have audited the general purpose financial statements of the Town of Addis, Louisiana of and for the year ended December 31, 1995, and have issued my report thereon dated May 26, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Addis, Louisiana, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Town's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such and opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



W. Kathleen Beard
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May 26, 1996

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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Honorable Mayor
and the Members of the Board of Aldermen
Addis, Louisiana

I have audited the general purpose financial statements of the Town of Addis, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 26, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1995, I considered the internal control structure of Town of Addis, Louisiana, in order to determine my auditing procedures for the purpose of expressing my opinion on the Town of Addis's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated May 26, 1996.

The management of Town of Addis, Louisiana, 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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 of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting controls -

Cash receipts/disbursements

Administrative controls -

Political activity

Davis Bacon Act

Civil rights

Cash management

Relocation assistance and real property acquisition

Federal financial reports

Allowable cost/cost principles

Drug-free workplace

Administrative requirements

Specific Requirements -

Types of services allowed

Reporting

Special requirements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, Town of Addis, Louisiana, had no major federal financial assistance programs and expended 100.00% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Community Development Block Grant (Small Cities Program)

COPS FAST Grant

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that in my judgement, could adversely affect the Town of Addis, Louisiana's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

COPS EAST Grant:

Finding: Procedures for accumulating accurate data required to prepare Financial Status Reports had not been developed resulting in failure to file reports on a timely basis.

Recommendation: The Town Clerk, should maintain on a monthly basis a journal of transactions related to the COPS EAST Grant to be used by the person designated to prepare quarterly Financial Status Reports.

A material weakness is a reportable 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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is not a material weakness.

This report is intended for the information of management and the State of Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



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Certified Public Accountant
May 26, 1996

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INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Honorable Mayor
and Members of the Board of Aldermen
Addis, Louisiana

I have audited the general purpose financial statements of Town of Addis as of and for the year ended December 31, 1995, and have issued my report thereon dated May 26, 1996.

I have applied procedures to test Town of Addis's compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative Requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Town of Addis's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that Town of Addis, Louisiana had not complied, in all material respects, with those requirements. However, the results of my procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the Schedule of Findings and Questioned Costs.

This report is intended for the information of the mayor and board of aldermen of the Town of Addis and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



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May 26, 1996

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INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS
APPLICABLE TO NONMAJOR PROGRAM TRANSACTIONS

To the Honorable Mayor
and Members of the Board of Aldermen
Addis, Louisiana

I have audited the general purpose financial statements of Town of Addis, Louisiana as of and for the year ended December 31, 1995, and have issued my report thereon dated May 26, 1996.

In connection with my audit of the general purpose financial statements of Town of Addis, Louisiana, and with my consideration of the Town's internal control structure used to administer federal programs, as required by Office of Management and Budget Circular A-128, "Audits of States and Local Governments," I selected certain transactions applicable to certain nonmajor federal programs for the year ended December 31, 1995. As required by OMB Circular A-128, I performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed, and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Town of Addis, Louisiana's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Town of Addis, Louisiana had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the mayor and board of aldermen of Town of Addis, Louisiana and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

W. Kathleen Beard

W. Kathleen Beard
Certified Public Accountant
May 26, 1996

Current Year Findings

Questioned Cost

DEPARTMENT OF JUSTICE - Office of Community Oriented Policing Services (COPS) - CFDA # 16.710;

Statement of Condition: The Town has not formally adopted a Drug-Free Workplace Policy.

\$ 0

Criteria: Conditions of the Grant Award require annual certification that the Drug-Free Workplace requirements have been met.

Effect of Condition: The grant could be discontinued and federal share be returned.

Cause of Condition: The Town has received grants in previous years and it was assumed that a formal Drug-Free Workplace policy had been adopted.

Recommendation: The Town formally adopt a Drug-Free Workplace Policy by fulfilling all requirements of the Drug-Free Workplace Act.

Response: We concur with the auditor's recommendation. We will formally adopt a Drug-Free Workplace policy at our next meeting and will fulfill all requirements.

Statement of Condition: The Financial Status Report for the 1st Quarter of 1996 was filed late. The report was due on May 15, 1996 but was not filed until May 21, 1996.

0

Criteria: Financial Status Reports are required to be filed on a quarterly basis and are due 45 days after the end of the calendar quarter.

Cause of Condition: Being the initial report for this grant, it was filed late due to questions regarding proper completion of the form. It was felt that more accurate reporting would justify the delay.

Recommendation: The Town should maintain a subsidiary journal and ledger of grant transactions to compile accurate data necessary to prepare financial status reports and also requests for payment.

Response: We concur with the auditor's recommendations, procedures have already been instituted to accumulate data required for accurate and timely filing of future reports and also requests for payment.

Statement of Condition: The Town's requests for payment were not based on accurate data and consequently reimbursement amounts requested were less than the federal share. Total applicable expenditures were \$13,444, the reimbursement requested related to those expenditures was \$ 10,218, but should have been \$10,755.

(537)

Criteria: First year federal share of expenditures for salaries and fringe benefits is 80%.

Effect of Condition: The Town paid more than its 20% share.

Cause of Condition: Lack of accurate data to prepare Requests for Payment.

Recommendation: Include this amount on future request for payments to catch up the federal share to 80%.

Response: We concur with the auditor's recommendation and will include a request for this amount.

Total Questioned Costs

\$ (537)

Prior Year Findings - None

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

To the Honorable Mayor
and Members of the Board of Aldermen
Addis, Louisiana

I have audited the general purpose financial statements of the Town of Addis, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 25, 1996. These general purpose financial statements are the responsibility of the Town of Addis, Louisiana, management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Addis, Louisiana, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



W. Kathleen Beard
Certified Public Accountant
May 26, 1996

Town of Addis, Louisiana
 Schedule of Federal Financial Assistance
 Year ended December 31, 1995

Federal Grantor/ Pass through Grantor/ Program Title	Federal CFDA Number	Award Amount	Accrued or (Deferred) Revenue at 1/1/95	Revenues Recognized	Disbursements/ Expenditures	Accrued or (Deferred) Revenue at 1/1/96
Nonmajor Programs:						
Direct assistance -						
U. S. Department of Justice COPS FAST Grant	16.710	\$60,596	\$0	\$10,755	\$13,444	\$10,755
U. S. Department of Housing and Urban Development						
Passed through State of Louisiana - Division of Administration: Community Development Block Grant						
Small Cities Program -	14.219	332,452	0	15,764	15,764	(2,160)
Total Federal Financial Assistance		\$393,048	\$0	\$26,519	\$29,208	\$8,595

Note A - COPS FAST Grant

Expenditures for the COPS FAST Grant as reported above includes the Local Share of \$2,689.

Note B - COPS FAST Grant - Reconciliation with Financial Status Report

Recipient share of outlays and Federal share of outlays as reported in the Financial Status Report are \$3,226 and \$10,218, respectively, a difference of \$537, from amounts reported above. This is due to receipt of reimbursements of less than 80% federal share which will be recovered in subsequent reimbursements.