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FINANCIAL REPORT
OF THE
TOWN OF MAROU, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1986

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-10-96

Table of Contents

| | <u>Page</u> |
|---|-------------|
| INDEPENDENT AUDITORS' REPORT..... | 1 - 2 |
| GENERAL PURPOSE FINANCIAL STATEMENTS (Combined Statements-Overview) | |
| Combined Balance Sheet-All Fund Types and Account Groups..... | 3 - 4 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-All Governmental Fund Types..... | 5 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget (GASB BASIS), and Actual-General and Special Revenue Fund Types.. | 6 |
| Comparative Balance Sheet-Proprietary Fund Type..... | 7 - 8 |
| Comparative Statement of Revenues, Expenses and Changes in Retained Earnings-Proprietary Fund Type..... | 9 |
| Comparative Statement of Cash Flows - Proprietary Fund Type..... | 10 |
| Notes to Financial Statements..... | 11 - 26 |
| SINGLE AUDIT SECTION | |
| INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE..... | 26 - 27 |
| SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE..... | 28 |
| INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS..... | 29 - 32 |
| INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS..... | 30 - 35 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE OR BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS..... | 36 - 37 |

| | |
|--|---------|
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS..... | 36 - 38 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS..... | 40 - 42 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS.. | 42 - 43 |

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Mayor and Town Council,
Town of Mamou,
State of Louisiana

We have audited the accompanying general purpose financial statements of the Town of Mamou, Louisiana, as of December 31, 1988, and for the year then ended as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Mamou, Louisiana's management. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards require that we 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include financial activities of the Town of Mamou Health Care Enterprise Fund, which should be included to conform with generally accepted accounting principles. This fund is audited by other auditors and the information is not available at the date of this issuance.

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In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Mamou, Louisiana, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Johnson & Vidrine
Johnson & Vidrine
Certified Public Accountants

Bonita, Louisiana
June 28, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS-CONVIEW)

2024-25 BUDGET
GENERAL FUND - SHEET - ALL FUND TYPES
ALL ACCOUNT GROUPS
(October 21, 2024)

| | <u>GOVERNMENTAL FUND TYPE</u> | | | <u>RESIDUAL FUNDS</u> | | |
|---|-------------------------------|------------------------|------------------------|------------------------------------|------------------------|-----------------------|
| | General | Special Revenue | Sales Service | Proprietary Fund Type Encumbrances | General Long Term Debt | General Fund Assets |
| BUDGET | | | | | | |
| Police Cash | \$ 240 | | | | | |
| Cash on Deposit | \$6,079 | \$67,670 | \$6,262 | 188,804 | | |
| Certificates of Deposit | 2,281,640 | | 84,268 | | | |
| Resolutions (see, items applicable of Allowance for encumbrances) | | | | | | |
| Accrued Interest | | | 4,276 | 871 | | |
| Special Assessments Fees | | 1,100 | | | | |
| Resolutions (see of Allowance for encumbrances) | | | | | | |
| Accounts Payable | 91,450 | | | 167,167 | | |
| Special Expenses | | | | 1,007 | | |
| Due from Other Funds | 66,878 | 6,808 | | 1,587 | | |
| Restricted Assets | | | | | | |
| Cash and Certificates of Deposit | | 206,894 | | 108,170 | | |
| Resolutions (see of Allowance for encumbrances) | | | | | | |
| Amount to be Provided for Retirement of General Long Term Debt | | | | 2,489,009 | | 895,070 |
| Service Fund | | | | | 110,664 | |
| Amount to be Provided for Retirement of General Long Term Debt | | | | | 282,170 | |
| TOTAL ASSETS | <u>32,450,264</u> | <u>8476,700</u> | <u>1181,800</u> | <u>81,180,177</u> | <u>110,664</u> | <u>895,070</u> |

The accompanying notes are an integral part of this statement.

(Continued)

STATE OF TEXAS
LEGISLATIVE BUDGET COMMISSION - 86th LEGISLATIVE SESSION
AND SENATE COMMISSION
DECEMBER 31, 1990
(Amount in Millions)

| | <u>UNRESERVED FUND TYPE</u> | | | Proprietary Fund Type Operations | <u>ACCOUNT OTHERS</u> | |
|--|-----------------------------|---------------------|-------------------|--|------------------------------|------------------|
| | General | Special Revenues | State Services | | General Long-Term Debt | General Funds |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ 40,400 | \$ 4,000 | \$ | \$ 27,000 | \$ | \$ |
| Interest Payable | | | | 11,000 | | |
| Payable from Restricted Assets | | | | | | |
| - Lease Payables | | | | 100,000 | | |
| - Revenue Bonds and Certificates of Indebtedness | | | | 600,000 | | |
| Due to Other Funds | 10,000 | 10,000 | | 11,000 | | |
| General Obligation Bonds | | | | | 400,000 | |
| Total Liabilities | \$ 50,400 | \$ 14,000 | \$ -0- | \$ 709,000 | \$ 400,000 | \$ -0- |
| NET ASSETS | | | | | | |
| Investment in General Fund Assets | \$ | \$ | \$ | \$ | \$ | \$600,000 |
| Contributed Capital | | | | 1,200,000 | | |
| Retained Earnings | | | | | | |
| Reserve for Revenue Bond Not Issued Not Received | \$ | \$ | \$ | \$ 40,000 | \$ | \$ |
| Received | | | | 600,000 | | |
| Fund Balances | | | | | | |
| Reserve for State Service Not Received, Unexpended | 1,200,000 | 120,000 | 100,000 | | | |
| Total Retained Earnings/ Fund Balances | \$2,400,000 | \$200,000 | \$100,000 | \$ 1,000,000 | \$ -0- | \$ -0- |
| Total Fund Equity | \$2,400,000 | \$200,000 | \$100,000 | \$1,100,000 | \$ -0- | \$600,000 |
| Total Liabilities and Fund Equity | \$2,450,000 | \$214,000 | \$100,000 | \$1,109,000 | \$400,000 | \$600,000 |

The accompanying notes are an integral part of this statement.

1988-89
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND DEBITS
(A FUND BALANCE - ALL CATEGORIES, FUND TYPE)
FOR THE YEAR ENDED 31. 1989

| | General | Special Revenues | State Revenues | Total (Revenues - Debits) |
|--|--------------|---------------------|-------------------|---------------------------------|
| REVENUES | | | | |
| Fees | \$ 366,700 | 668,700 | \$ | \$ 1,035,400 |
| Licenses and Permits | 92,698 | | | 92,698 |
| Inter-governmental | 71,478 | | | 71,478 |
| Grants | 3,875,000 | | | 3,875,000 |
| Charges for services | 6,420 | | | 6,420 |
| Fines and Penalties | 49,238 | | | 49,238 |
| Miscellaneous | 71,260 | 3,200 | 71,260 | 145,720 |
| Total Revenue | \$ 5,533,594 | \$ 671,900 | \$ 71,260 | \$ 6,276,754 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | \$ 287,230 | \$ 75 | \$ | \$ 287,305 |
| Culture and Recreation | 77,230 | 6,087 | | 83,317 |
| Highways and Streets | 126,117 | | | 126,117 |
| Public Safety - Police | 496,666 | | | 496,666 |
| Rail Service | | | 202,677 | 202,677 |
| Capital Expenditures | 228,830 | 168,111 | | 396,941 |
| Total Expenditures | \$ 1,126,063 | \$ 174,273 | \$ 202,677 | \$ 1,503,013 |
| STATE OBLIGATIONS OF REVENUES | | | | |
| FOR EXPENDITURES | \$ 1,007,666 | \$ 21,000 | \$ 688,611 | \$ 1,717,277 |
| OTHER FINANCING SOURCE REVENUE | | | | |
| Proceeds of Refunding Bonds | \$ | \$ | \$ 685,000 | \$ 685,000 |
| Operating Transfers to Funding to Refunded Debt (1-1-89) | 267,475 | | | 267,475 |
| Grant | | | 685,000 | 685,000 |
| Operating Transfers to | | 202,677 | 2,352,850 | 2,555,527 |
| Total Other Financing Source Revenue | \$ 267,475 | \$ 202,677 | \$ 2,937,850 | \$ 3,408,002 |
| EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING FOR | | | | |
| EXPENDITURES AND OTHER OBLIGATIONS | \$ 2,258,661 | \$ 174,273 | \$ 1,034,438 | \$ 3,467,372 |
| FUND BALANCE, BEGINNING OF YEAR | 66,700 | 228,400 | 388,200 | 683,300 |
| FUND BALANCE, END OF YEAR | \$ 2,325,361 | \$ 302,673 | \$ 1,422,738 | \$ 4,050,772 |

The accompanying notes are an integral part of this statement.

STATE OF MICHIGAN
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND FINANCE
IN FUND BALANCES - BUDGET COMPARISON AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS (1971)
YEAR ENDED DECEMBER 31, 1971

| | <u>GENERAL FUNDS</u> | | <u>SPECIAL REVENUE FUNDS</u> | |
|--|----------------------|--------------------|------------------------------|------------------|
| | Budget | Actual | Budget | Actual |
| REVENUES: | | | | |
| Taxes | \$ 538,700 | \$ 566,771 | \$ 490,000 | \$487,323 |
| Licenses and Permits | 80,000 | 80,688 | | |
| Intergovernmental | 69,700 | 71,478 | | |
| Leases | 2,875,000 | 2,875,000 | | |
| Charges for Services | 2,700 | 1,112 | | |
| Fines and Penalties | 60,000 | 49,256 | | |
| Miscellaneous | 88,168 | 78,500 | 2,600 | 2,200 |
| Total Revenues | <u>\$3,613,268</u> | <u>\$3,631,195</u> | <u>\$492,600</u> | <u>\$489,523</u> |
| EXPENDITURES: | | | | |
| General: | | | | |
| General Government | \$ 114,800 | \$ 110,134 | \$ 1,000 | \$ 71 |
| Culture and Recreation | 11,000 | 11,078 | 18,000 | 1,097 |
| Bibli. Service | | | 80,000 | |
| Highways and Bridges | 438,585 | 434,717 | | |
| Public Safety - Police | 498,488 | 498,000 | | |
| Capital Outlay | 1,200,000 | 1,211,870 | 100,000 | 100,000 |
| Total Expenditures | <u>\$3,269,873</u> | <u>\$3,296,606</u> | <u>\$289,000</u> | <u>\$202,168</u> |
| EXCESS (DEFICIENCY) OF REVENUES | | | | |
| OVER EXPENDITURES | \$1,400,778 | \$1,407,884 | \$ 206,000 | \$176,655 |
| GRAND FINANCING CHARGE (DEBIT) | | | | |
| Operating Transfers In | \$ 180,000 | \$ 187,111 | 0 | 0 |
| Operating Transfers Out | ----- | ----- | 1,180,000 | 1,180,655 |
| Total Other Financing | ----- | ----- | 1,180,000 | 1,180,655 |
| GRAND DEFICIENCY OF REVENUES | | | | |
| AND OTHER CHARGES OVER | <u>\$1,220,778</u> | <u>\$1,220,773</u> | <u>\$ 974,000</u> | <u>\$983,655</u> |
| FUND BALANCE - REVENUES AT YEAR | | \$6,100 | | \$62,600 |
| FUND BALANCE - FIN. AT YEAR | | <u>\$2,260,100</u> | | <u>\$213,600</u> |

The accompanying notes are an integral part of this statement.

TOWN OF BANGS
WATERFURNING FUND
UTILITY FUND
COMPARATIVE BALANCE SHEET - PROPRIETARY FUND TYPE
DECEMBER 31, 1995 AND 1994

| <u>ASSETS</u> | <u>1995</u> | <u>1994</u> |
|--|--------------------------|--------------------------|
| <u>Current Assets:</u> | | |
| Cash on Deposit | \$ 158,304 | \$ 189,928 |
| Accounts Receivable, Net Allowance For Uncollectible Accounts (1995, \$12,648; 1994, \$0,000) | 125,325 | 94,893 |
| Accrued Interest Receivable | 871 | 1,290 |
| Prepaid Insurance | 5,467 | 10,212 |
| Due from Other Funds | <u>3,092</u> | <u>35,860</u> |
| Total Current Assets | <u>\$ 292,059</u> | <u>\$ 332,183</u> |
| <u>Restricted Assets:</u> | | |
| Cash on Deposit for Water Bonds | | |
| Bond Sinking Fund | \$ 26,474 | \$ 65,215 |
| Bond Reserve Fund | 30,413 | 23,924 |
| Bond Repayment Fund | 44,878 | 38,771 |
| Water Deposit Reserve | | |
| Certificate of Deposit | 191,049 | 183,789 |
| Cash on Deposit for Water Certificate of Indebtedness | | |
| Indebtedness Sinking Fund | <u>29,218</u> | <u>34,545</u> |
| Total Restricted Assets | <u>\$ 321,970</u> | <u>\$ 346,244</u> |
| <u>Fixed Assets:</u> | | |
| Utility Plant in Service, at cost, Net of Accumulated Depreciation, (1995, \$1,878,553; 1994, \$1,863,498) | <u>13,482,822</u> | <u>13,185,210</u> |
| TOTAL ASSETS | <u>64,103,523</u> | <u>63,826,427</u> |

(Continued)

The accompanying notes are an integral part of this statement.

**TRUST OF MONTE
MONTICELLO FUND
UTILITY FUND**
COMPARATIVE BALANCE SHEET - PROPRIETARY FUND TYPE
DECEMBER 31, 1993 AND 1992
(Continued)

| | 1993 | 1992 |
|---|--------------------|--------------------|
| Liabilities and Equity: | | |
| Current Liabilities: | | |
| (Payable from Current Assets) | | |
| Accounts Payable | \$ 37,088 | \$ 45,815 |
| Interest Payable | 13,968 | 15,322 |
| Total | <u>\$ 51,056</u> | <u>\$ 61,137</u> |
| (Payable from Restricted Assets) | | |
| Current Bonds & Certificates Payable | \$ 40,780 | \$ 38,750 |
| Gas Customer Meter Deposits | 136,274 | 134,651 |
| Water Customer Meter Deposits | 30,372 | 46,002 |
| Total | <u>\$ 207,426</u> | <u>\$ 219,403</u> |
| Total Current Liabilities | <u>\$ 258,482</u> | <u>\$ 280,540</u> |
| Long-Term Liabilities: | | |
| Lower Risk Bonds Payable | \$ 149,000 | \$ 200,000 |
| Revenue Bonds Payable | 418,980 | 478,564 |
| Water Certificates of Indebtedness | 0 | 30,000 |
| Total Long-Term Liabilities | <u>\$ 567,980</u> | <u>\$ 608,564</u> |
| Due to Other Funds: | | |
| Due to Other Funds | \$ 61,654 | \$ 300 |
| Total Other Liabilities | <u>\$ 61,654</u> | <u>\$ 300</u> |
| Total Liabilities | <u>\$ 682,116</u> | <u>\$ 792,174</u> |
| Fund Equity: | | |
| Contributed Capital (net of amortization for capital grants) | <u>\$2,260,828</u> | <u>\$2,240,560</u> |
| Retained Earnings: | | |
| Reserve for Revenue Bond | | |
| Retirement | \$ 68,788 | \$ 38,710 |
| Unreserved | 412,811 | 485,780 |
| Total Retained Earnings | <u>\$ 481,600</u> | <u>\$ 524,490</u> |
| Total Equity | <u>\$2,742,428</u> | <u>\$2,765,050</u> |
| Total Liabilities and Equity | <u>\$3,424,544</u> | <u>\$3,557,224</u> |

The accompanying notes are an integral part of this statement.

TRAIL OF CASH
UTILITY FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS - FISCAL YEAR
1966 AND 1965

| | 1966 | 1965 |
|---|--------------------|--------------------|
| <u>Operating Revenues:</u> | | |
| Charge for Services: | | |
| Gas Sales | \$ 419,412 | \$ 446,997 |
| Water Sales | 295,423 | 293,464 |
| Sewer Service Charges | 171,706 | 171,263 |
| Garbage Collection Fees | 109,877 | 109,726 |
| Transfers, Easement Fees and Tapping | 7,421 | 10,253 |
| Total Operating Revenues | <u>\$1,203,839</u> | <u>\$1,231,653</u> |
| <u>Operating Expenses:</u> | | |
| Gas Department Expenses | \$ 424,880 | \$ 447,386 |
| Water Department Expenses | 129,623 | 126,176 |
| Sewerage Department Expenses | 256,381 | 253,263 |
| Garbage Collection Department | 141,584 | 113,706 |
| Depreciation Expense | 214,862 | 241,382 |
| Total Operating Expenses | <u>\$1,377,330</u> | <u>\$1,282,113</u> |
| Operating Income | <u>28,221</u> | <u>149,540</u> |
| <u>Non-Operating Income (Expenses):</u> | | |
| Interest Earned | \$ 14,334 | \$ 14,880 |
| Interest Expense | (43,287) | (46,333) |
| Total Non-Operating (Expenses) | <u>\$1 46,281</u> | <u>\$1 46,333</u> |
| Income (Loss) Before Operating Transfers | <u>(17,340)</u> | <u>103,207</u> |
| <u>Other Financing Sources (Uses):</u> | | |
| Transfer to Other Funds | \$(80,224) | \$(151,383) |
| Other Financing Sources (Uses) | <u>\$1 80,224</u> | <u>\$1 151,383</u> |
| Net Income (Loss) | <u>\$1 187,788</u> | <u>\$1 189,380</u> |
| ACM: Depreciation on fixed assets acquired by grants externally restricted for capital acquisitions and construction that reduces contributed capital | 144,937 | 82,763 |
| Retained Earnings, Beginning of Year | <u>433,449</u> | <u>238,892</u> |
| Retained Earnings, End of Year | <u>\$ 578,536</u> | <u>\$ 433,449</u> |

The accompanying notes are an integral part of this statement.

TOWN OF WABO
 COMPARATIVE STATEMENTS OF CASH FLOWS
 PROVIDED FOR FISCAL YEAR
 YEARS ENDED DECEMBER 31, 1993 AND 1992

| | 1993 | 1992 |
|---|---------------------|---------------------|
| <u>Cash flows from operating activities:</u> | | |
| Net income (loss) from operating activities | \$ 29,221 | \$ 212,846 |
| Adjustments to reconcile net income/(loss) to net cash provided (used) by operating activities: | | |
| Depreciation | \$ 214,862 | \$ 141,382 |
| (Increase)/Decrease in receivables | (92,211) | 67,683 |
| (Increase)/Decrease in prepaid | 4,345 | (420) |
| (Increase)/(Decrease) in accounts payable | (8,727) | (15,984) |
| (Increase)/(Decrease) in interest payable | (1,320) | 2,349 |
| (Increase)/(Decrease) in notes deposit | | |
| Liabilities | 2,482 | 3,968 |
| (Increase)/Decrease in loans to other funds | 71,682 | 26,202 |
| Total adjustments | <u>2,228,268</u> | <u>2,252,524</u> |
| Net cash provided by operating activities | <u>\$ 2,257,489</u> | <u>\$ 2,465,370</u> |
| <u>Cash flows from non-capital financing activities:</u> | | |
| Payments to other funds | \$ 22,20,218 | \$ 2,51,593 |
| Net cash used for non-capital financing activities | <u>\$ 22,20,218</u> | <u>\$ 2,51,593</u> |
| <u>Cash flows from capital and related financing activities:</u> | | |
| Borrowing on bonds | \$ | \$ 200,000 |
| Payments for property, plant, and equipment | (117,279) | (128,078) |
| Bond principal payments | (8,710) | (9,800) |
| Note principal payments | (45,800) | (25,000) |
| Contributions to capital | <u>180,262</u> | <u>103,652</u> |
| Net cash provided (used) by capital and related financing activities | <u>\$ 138,273</u> | <u>\$ 138,322</u> |
| <u>Cash flows from investing activities:</u> | | |
| Interest received | \$ 28,338 | \$ 28,888 |
| Interest paid | <u>(63,222)</u> | <u>(68,522)</u> |
| Net cash used for investing activities | <u>\$ 34,816</u> | <u>\$ 34,802</u> |
| Net increase (decrease) in cash and cash equivalents | <u>\$ 28,435</u> | <u>\$ 195,265</u> |
| Cash and cash equivalents at beginning of year | <u>208,681</u> | <u>113,321</u> |
| Cash and cash equivalents at end of year | <u>\$ 237,116</u> | <u>\$ 308,586</u> |

The accompanying notes are an integral part of this statement.

TOWN OF MONROE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Note A-Summary of Significant Accounting Policies

The Town of Monroe, Louisiana was incorporated January 4, 1811, under the provisions of the Lawrason Act. The Town operates under a Mayor-Board of Aldermen form of government.

The financial statements of the Town of Monroe, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units is the inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

TOWN OF MANOEU
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Excluded from the Reporting Entity:

TOWN OF MANOEU HEALTH CARE ENTERPRISE FUND.

The Town of Manou owns the physical plant operated by Saway Medical Center, Inc. The Town appoints five of the fifteen members of the governing board. The facility is secured with the assets of the facility and revenues generated.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose 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 Governmental Fund Types and Broad Fund categories as follows:

Governmental Funds

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.

Special Revenue Funds - The special Revenue Funds account for revenue derived from special taxes or other earmarked revenue sources. The Sales Tax Fund is a Special Fund used to account for proceeds of a 2% Sales and Use Tax in the Town of Manou.

Debt Service Funds - The Debt Service Funds are used to account for the accumulation and payment of monies for long-term debt.

Proprietary Funds

Enterprise Fund - The Utility Fund is used to account for the operation of the Natural Gas and Water Sales, and Sewerage and Garbage Collection Service Enterprise Fund. The Health Care Fund is used to account for the operations of the Hospital. Enterprise Funds are used to account for operations (a) which

FORM OF RANGE
NOTES TO FINANCIAL STATEMENTS, CONTINUED

are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Fixed Assets and Long-Term Liabilities

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

Fixed assets used in Governmental Fund Type Operations and infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets.

\$819,931 of fixed assets are valued at historical cost. \$28,600 of fixed assets are valued at estimated historical cost by management.

The General Fixed Asset Account Group is not a "fund." It is concerned only with measurement of financial position. It is not involved with measurement of results of operations.

Long-Term Liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group not in the governmental funds.

The General Long-Term Debt Account Group is not a "fund." It is concerned only with measurement of financial position. It is not involved with measurement of results of operations.

TOWN OF MARIETTA
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

Because of their spending measurement focus, expenditure recognition for Governmental Fund Types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund Type Expenditures or Fund Liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All Proprietary Funds are accounted for on a cost of service or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund Type Operating Statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations, accumulated depreciation is reported on Proprietary Fund Balance Sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

| | |
|---|--------------|
| Natural Gas Utility: | |
| Automotive Equipment | 4-5-10 Years |
| Gas Lines | 20 Years |
| Gas Meters | 31 Years |
| Valves | 18 Years |
| Office Equipment | 10 Years |
| Fence | 20 Years |
| Water Utility: | |
| Wells | 31 Years |
| Water Lines | 15-31 Years |
| Sanitary Water Tank | 25 Years |
| Motors, ETC. | 4-5 Years |
| Water System Improvements | 30 Years |
| Sewerage Utility: | |
| Disposal Plant | 31 Years |
| Collection System | 31 Years |
| Line Extension and Relocations | 25 Years |
| LIFT Stations | 25 Years |
| Transfer Level, Sproyer, Etc. | 5 Years |
| Automotive Equipment | 5 Years |
| Garbage Collection Utility: | |
| Solid Waste Incinerator System and Building | 30 Years |
| Automotive Equipment | 15 Years |

TOWN OF HANCO
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Basis of Accounting

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental Funds and Agency Funds are accounted for using the Modified Accrual Basis of Accounting. Their revenues are recognized when they become measurable and available as net current assets. Property Taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Franchise Taxes, Sales Taxes, Inter-Governmental Revenue, and Interest Income are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. Gross Sales Taxes are considered "measurable" when collected and are recognized as revenue at that time.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

All Proprietary Funds are accounted for using the Accrual Basis of Accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Town Treasurer prepares a proposed budget and submits same to the Mayor and Board of Aldermen no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
3. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated requires the approval of the Board of Aldermen.

TOWN OF MERIDU

NOTES TO FINANCIAL STATEMENTS, CONTINUED

4. All budgetary appropriations lapse at the end of each fiscal year.
5. 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. Budgets for the Debt Service Fund, and Special Assessment Fund were not adopted.

Investments - Investments are in Certificates of Deposit and are stated at cost. Interest receivable on the Certificates of Deposit are accrued to the balance sheet date.

Unbilled Services - Unbilled services are not reported as receivables due to immateriality.

Inventory - Inventories are not recorded in the financial statements of the funds due to immateriality.

Restricted Assets

These assets consist of cash and certificates of deposit restricted for Water Works Fund Debt Service.

Reserves

The Town records reserves to indicate that a portion of the Fund Balance is legally segregated for a special future use.

Following is a list of all reserves used by the Town and a description of each:

Reserved for Revenue Bond Debt Service - An amount used to segregate a portion of Fund Balance for Debt Service Resources legally restricted to the payment of long-term debt principal and interest amounts maturing in future years.

Reserved for Revenue Bond Retirement - An amount used to segregate a portion of Fund Balance for Debt Service/Resources legally restricted to the payment of long-term debt principal and interest amounts maturing in future years when sufficient amounts are not reserved in Bond Debt Service accounts.

Reserved for Revenue and Contingency - An amount to segregate a portion of Fund Balance for Debt Service Resources restricted to the payment of long-term debt principal and interest amounts maturing in the future years when sufficient amounts are not reserved in the Debt Service and Bond Retirement Reserve accounts.

TOWN OF HANCO
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of March 16, of each year. Taxes are levied by the Town in September or October and are actually billed to the taxpayers in November. Billed taxes become delinquent on March 16, of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The Town bills and collects its own property taxes using the assessed values determined by the tax assessor of Evangeline Parish.

For the year ended December 31, 1998 taxes of 20.03 Mills were levied on property with assessed valuations totaling \$6,831,450 and were dedicated as follows:

| | |
|----------------------------|-------------------|
| General Corporate Purposes | 7.88 Mills |
| Street Maintenance | 11.91 Mills |
| Recreation Maintenance | <u>0.24 Mills</u> |
| Total | 20.03 Mills |

Total taxes levied were \$136,814.

Municipal Police Employees' Retirement System (MPERS)

Plan Description and Provisions:

Two of the Town's full-time police employees participate in the MPERS, a multiple-employer, cost-sharing pension plan. The payroll for the employees covered by the MPERS for the year ended December 31, 1998 was \$31,992; the Town's total police payroll was \$385,894. A census of the group is not available at December 31, 1998.

Employees attaining the earlier age of 50 with 20 years of service or age 55 with 12 years of service are entitled to a monthly benefit of 3 and 1/3 per cent of average final compensation times years of creditable service (as defined in the plan), not to exceed 100 per cent of final salary. Active employees who become disabled with at least 3 years of creditable service receive 3 per cent of average final compensation (as defined in the plan) multiplied by years of creditable service, but not less than 40 per cent nor more than 80 per cent of average final compensation. If an active employee dies, his designated beneficiary receives the retirement benefit the member has earned to his date of death, but not less than 40 per cent and not more than 60 per cent of the member's average final compensation.

TOWN OF BRANCH
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Description of Funding Policy:

Covered employees are required by state statute to contribute 7.5 per cent of their salary to MPERS. The Town is required by this statute to contribute 9 per cent of covered salaries to the system; plus, the system receives a State appropriation of the gross direct premiums received by Louisiana Insurance Rating Commission, to meet actuarial funding requirements. The contribution requirements for the year ending December 31, 1995, was \$5,713 which consisted of \$3,149 (9% of covered payroll) from the Town and \$2,524 (7.5% of covered payroll) from the covered employees.

The pension benefit obligation is not available at December 31, 1995. Future deficits in the system will be financed by the State and the Town has no further liability to the system, other than required current contributions.

Bad Debts

Bad debts are written off when they are deemed to be uncollectible by Town officials. An allowance is made each year for the amount of receivables which are anticipated to be uncollectible based on prior experience and current conditions. Amounts written off as bad debts for 1995 are as follows:

| | |
|-----------------|----------------|
| General Fund | \$1,374 |
| Utility Fund | <u>1,875</u> |
| Total Bad Debts | <u>\$3,249</u> |

Comparative Data

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

Comparative Data for the prior year is presented for the year ended December 31, 1994.

Total Columns on Combined Statements

Total Columns on Combined Statements - Overview are captioned accordingly 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

TOWN OF MANDU
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

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.

Capitalization of Interest Cost

Interest accrued during construction of projects is capitalized as a component of the project. There was no interest capitalized during the year ended December 31, 1985.

NOTE B - PROPERTY, PLANT, AND EQUIPMENT

A summary of Proprietary (Utility) Fund Type Property, Plant and Equipment at December 31, 1985 follows:

| | | |
|--|----|---------------------|
| Natural Gas Utility: | | |
| Automotive Equipment | \$ | 109,889 |
| Gas Lines | | 400,739 |
| Meters, Air compressors, Radio Equipment, Etc. | | 59,446 |
| Office Equipment | | 19,048 |
| Real Estate | | 19,900 |
| Water Utility: | | |
| Plant and Equipment | | 428,143 |
| Office Equipment | | 504 |
| Automotive Equipment | | 38,819 |
| Water System Improvements | | 1,013,188 |
| Sewerage Utility: | | |
| Sewerage Lines and Disposal Plant | | 1,121,794 |
| Land | | 123,919 |
| Machinery and Equipment | | 382,099 |
| Auto | | 1,000 |
| Construction-in-Progress | | 381,826 |
| Garbage Collection: | | |
| Machinery and Equipment | | 271,222 |
| Total | | <u>\$ 5,387,988</u> |
| Less: Accumulated Depreciation | | <u>41,878,381</u> |
| Net | | <u>\$ 3,489,607</u> |

TOWN OF RAMOU
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note C - Changes in Long-Term Debt

The following is a summary of changes in Long-Term Debt of the Town for the year ended December 31, 1995:

| | Balance January 1, 1995 | Additions | Retirements | Balance December 31, 1995 |
|---|-------------------------------|-----------------|------------------|---------------------------------|
| General Obligation Bonds | \$ 79,000 | \$45,000 | \$79,000 | \$45,000 |
| Notes Payable | 7,327 | | 7,327 | - |
| All Refunds Used Collected Without Authorization | <u>26,147</u> | | <u>26,147</u> | <u>0</u> |
| Total | <u>\$ 112,474</u> | <u>\$45,000</u> | <u>\$112,474</u> | <u>\$45,000</u> |

Bonds and Notes Payable are comprised of the following:

General Obligation Bonds:

\$450,000 Public Improvement Sales Tax Refunding Bonds, Series 1995, of the Town of Ramou, State of Louisiana, dated June 1, 1995, due in Annual Installments beginning April 1, 1998, interest at 8 1/2 per annum.

Payments to Maturity are as follows:

| Year | Amount |
|-------|------------------|
| 1996 | \$ 39,000 |
| 1997 | 46,000 |
| 1998 | 51,000 |
| 1999 | 56,000 |
| 2000 | 59,000 |
| 2001 | 63,000 |
| 2002 | 67,000 |
| 2003 | 70,000 |
| 2004 | 73,000 |
| 2005 | 81,000 |
| 2006 | <u>89,000</u> |
| Total | <u>\$450,000</u> |

These bonds and notes are secured by sales tax collections.

TOWN OF MONROE
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note D - Enterprise Fund Debt:

Revenue Bonds:

\$486,600 of Water Revenue Bonds of the Town of Monroe, State of Louisiana, dated April 6, 1988, bearing interest at the rate of 11% per annum payable annually beginning April 1, 1990.

| <u>Payment Date</u> | <u>Amount</u> |
|---------------------|------------------|
| 1990 | \$ 9,780 |
| 1997 | 9,850 |
| 1998 | 9,920 |
| 1999 | 10,010 |
| 2000 | 10,100 |
| 2001 | 10,200 |
| 2002 | 10,300 |
| 2003 | 11,410 |
| 2004 | 12,520 |
| 2005 | 13,630 |
| 2006 | 14,740 |
| 2007 | 15,850 |
| 2008 | 17,000 |
| 2009 | 18,150 |
| 2010 | 19,300 |
| 2011 | 20,450 |
| 2012 | 21,600 |
| Total | <u>\$486,600</u> |

Certificates of Indebtedness:

\$248,000 of Certificates of Indebtedness dated August 1, 1986, bearing interest at the rate of 8.5% per annum payable semiannually beginning February 1, 1987.

Payments to maturity are as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 1994 | \$248,000 |

\$280,000 of Certificates of Indebtedness dated June 1, 1994, bearing interest at a rate of 8.9% per annum payable semiannually beginning December 1, 1994.

TOWN OF MARSH
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

Payments to maturity are as follows:

| Year | Amount |
|-------|------------------|
| 1994 | \$18,000 |
| 1997 | 17,000 |
| 1998 | 18,000 |
| 1999 | 19,000 |
| 2000 | 20,000 |
| 2001 | 22,000 |
| 2002 | 23,000 |
| 2003 | 24,000 |
| 2004 | <u>26,000</u> |
| Total | <u>\$183,000</u> |

Note E - Internal Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The General and Sales Tax Funds' Financial Statements generally reflect such transactions as transfers, except in cases where transfers are believed to be advances and reimbursement is anticipated. Individual Fund Interfund Receivable and Payable balances at December 31, 1993 arising from these transactions were as follows:

| Fund | Interfund Receivable | Interfund Payable |
|-----------------------|-------------------------|----------------------|
| General Fund | \$60,863 | \$18,188 |
| Special Revenue Funds | 6,853 | 17,902 |
| Utility Fund | <u>3,317</u> | <u>41,308</u> |
| Totals | <u>\$69,133</u> | <u>\$77,398</u> |

Note F - Litigation

In the opinion of the Town attorney the claims and potential claims against the Town not covered by insurance would not materially affect the Financial Statements of the Town.

**TOWN OF MARQUETTE
NOTES TO FINANCIAL STATEMENTS, CONTINUED**

Note G - Compensation of Mayor and Board of Aldermen

A schedule of compensation paid to the Mayor and Board of Aldermen is as follows:

| | Mayor | Expense | Total |
|-------------------------|-----------------|-----------------|-----------------|
| Marvin Pierotti (Mayor) | \$ 5,400 | \$ 2,400 | \$ 7,800 |
| Ricky Fontana | 2,400 | 1,200 | 4,200 |
| J. L. Sencier | 2,400 | 1,200 | 4,200 |
| Phyllis Wilcox | 2,400 | 1,200 | 4,200 |
| Henry Basso | 2,400 | 1,200 | 4,200 |
| Kenneth Arboin | <u>2,400</u> | <u>1,200</u> | <u>4,200</u> |
| Total | <u>\$17,400</u> | <u>\$11,400</u> | <u>\$28,800</u> |

Note H - Collateralization of Cash

All cash was adequately collateralized by securities held by the Town or in the Town's name, or insured for the year ended December 31, 1988.

Note I - Statement of Cash Flows

Under Governmental Accounting Standards Board Statement No. 9, all governmental entities, whose fiscal year begins after December 15, 1988, must adopt a statement of cash flows to replace the statement of changes in financial position for all proprietary funds.

A statement of cash flows presents cash and cash equivalents at the beginning and end of the period. Cash equivalents are defined as short-term, highly liquid investments that are both:

- a. Readily convertible to known amounts of cash.
- b. So near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

A statement of cash flows focuses on cash receipts and cash payments resulting from operating, non capital financing, capital and related financing, or investing activities.

Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as investing

FORM OF MANDU
NOTES TO FINANCIAL STATEMENTS, CONTINUED

activities. Cash flows from operating activities generally are the cash effects of transactions and other events that enter into the determination of operating income.

Non capital financing activities include borrowing money for purposes other than to acquire, construct, or improve capital assets and repaying those amounts borrowed, including interest. This category includes proceeds from all borrowings (such as revenue anticipation notes) not clearly attributable to acquisition, construction or improvement of capital assets, regardless of the form of the borrowing. Also included are certain other interfund and intergovernmental receipts and payments.

Capital and related financing activities include (a) acquiring and disposing of capital assets used in providing services or producing goods, (b) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and (c) paying for capital assets obtained from vendors on credit.

Investing activities include making and collecting loans and acquiring and disposing of debt or equity instruments.

Note J - Changes in contributed capital - utility fund

| | |
|---|--------------------|
| Beginning balance, January 1, 1995 | \$2,200,263 |
| Additions: grants for sewer construction | 390,343 |
| Deductions: Depreciation attributable to grants | (148,977) |
| Ending Balance, December 31, 1995 | <u>\$2,441,629</u> |

Note K - changes in general fixed Assets

| | |
|------------------------------------|------------------|
| Beginning balance, January 1, 1995 | \$400,400 |
| Additions | 385,263 |
| Ending Balance, December 31, 1995 | <u>\$785,663</u> |

Note L - Refunded Debt

On June 1, 1995 the Town of Mandu issued Public Improvement Sales Tax Refunding Bonds of \$491,000 with an interest rate of 8% to advance refunded term bonds with an interest rate ranging between 6% and 12%. The term bonds mature on April 1, 2006, and are callable on April 1, 1996. The Refunding Bonds were issued for \$491,000, and were used to purchase U. S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called on April 1, 1996. The advance refunding met the requirements of an in-substance

TOWN OF MANSO
NOTES TO FINANCIAL STATEMENTS, CONTINUED

debt defeasance and the term bonds were removed from the Town's General Long-Term Debt Account Group.

As a result of the advance refunding, the Town reduced its total debt service requirements by \$61,511, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$36,537.

Note M - Hospital Lease

The Town of Manso owns a hospital facility in the Town of Manso. In January of 1996 the Town terminated its operating agreement with Savoy Medical Center, Inc., and signed a lease with Columbia Health Care. The Town receives \$75,000 per month in lease payments for a period of 10 years with four, 5 year options.

As a result of this transaction, the Town also received \$2,150,000 which was reported as revenues in the General Fund. The Town's Hospital Revenue Bonds totaling approximately \$10,000,000 were paid off as a result of this transaction.

The transaction is subject to several uncertainties and the final accounting treatment has not been determined at this time.

Note N - Police Department Funds Not All Accounted For On Town's Books

The police department received fines, bonds, and administrative fees that could not be accounted for on the Town's books. It appears that the funds were collected by dispatchers in the police department, commingled with funds collected by other dispatchers and then turned over to the Town Clerk's office on an infrequent basis. The Town Clerk's office would issue a receipt to the police department for the funds at this time.

It appears that the funds missed somewhere between the collection by the police department and turning it over to the Clerk's office. The cause appears to be a lack of controls in limiting access to the funds.

This situation has been studied and new controls are now in place to limit access to the funds, increase the frequency of deposits and account for all funds collected by the department.

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS

Members of the American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

To the Mayor and Town Council
Town of Mamou, Louisiana

We have audited the general purpose financial statements of the Town of Mamou, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 28, 1996. These general purpose financial statements are the responsibility of the Town of Mamou, Louisiana's management. 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, 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 we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Mamou, 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

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subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

James W. Johnson

Johnson & Vidrine
Certified Public Accountants

Kenner, Louisiana
June 28, 1996

STATE OF MISSISSIPPI
CONTROLLED SUBSTANCE FINANCIAL STATEMENT
REVENUE ACCOUNTING
FOR THE YEAR ENDED DECEMBER 31, 1993

| FEDERAL IDENTIFICATION THROUGH CONTROLLED SUBSTANCE FINANCIAL | Federal FSA Number | Pass-Through Program's Number | Program or Fund Amount | Grant Income | Capital Costs |
|--|--------------------------|-------------------------------------|------------------------------|------------------|------------------|
| A. U. DEPARTMENT OF EDUCATION | | | | | |
| Pass-Through Grant | | | | | |
| Department of Education | | | | | |
| Career Training Program | | | | | |
| | 10-019 | 000070 | \$ 26,000 | \$ 26,000 | \$ 26,000 |
| Total Department of Education | | | | | |
| | | | <u>\$ 26,000</u> | <u>\$ 26,000</u> | <u>\$ 26,000</u> |
| B. U. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | |
| Pass-Through Grant Division of Administration and Environmental Protection | | | | | |
| Addictive Substance Treatment Facility/0000 | | | | | |
| | 14-000 | 101-0007 | \$60,000 | \$60,000 | \$60,000 |
| Total Department of Health and Human Services | | | | | |
| | | | <u>\$60,000</u> | <u>\$60,000</u> | <u>\$60,000</u> |
| C. U. DEPARTMENT OF JUSTICE | | | | | |
| Grant | | | | | |
| 00-00-00-0000 | | | | | |
| | 00-000 | 000 | \$ 0,000 | \$ 0,000 | \$ 0,000 |
| Total Department of Justice | | | | | |
| | | | <u>\$ 0,000</u> | <u>\$ 0,000</u> | <u>\$ 0,000</u> |

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

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing the assigned functions.

Our consideration of the internal control structure 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, we noted the following reportable conditions that we believe to be material weaknesses:

| | |
|------------------------|--|
| Finding: | Delinquent utility bills (predominantly, water and sewerage) were allowed for some residents of the Town of Nemo without cutting off the utilities. |
| Cause: | Lack of implementation of the Town's policies. |
| Recommendation: | Policies for all delinquent utility bills should be enforced for all residents. Delinquent residents should have all utilities cut-off on the designated cut-off date and should be required to pay the balance in full and the reconnect fee before reconnecting the utilities. |

Management's Response: We are working toward being able to cut off utilities for residents who do not pay without cutting off paying customers. We had reduced this to only 25 customers at December 31, 1988 and are closely monitoring this situation.

Finding: Police fine and bond monies missing or unaccounted for in the Town's books.

Cause: The controls in the Police Department, as implemented, were not sufficient to account for all monies collected by the department, and the procedures did not limit access to department funds, and funds were not deposited daily.

Recommendation: Revise internal controls to limit access to funds and to have money counted and signed for at each shift change. Also, begin depositing funds on a daily basis to limit the amount of funds available at any one time.

Management's Response: We concur in the finding and have implemented the control procedures. We are also turning our records over to the District Attorney for further investigation.

Finding: The police department was collecting administrative fees without permission or an ordinance by the Council and Mayor.

Cause: The Department was not aware that an ordinance was required.

Recommendation: Pass an ordinance for these fees or discontinue the practice of collecting them.

Management's Response: We have passed an ordinance authorizing and setting the amounts for these administrative fees.

Finding: There was a lack of controls over police tickets issued and turned in.

Cause: New personnel in police department were not aware of the importance of accounting for all police tickets.

Recommendation: Implement controls over police tickets to account for all police tickets.

Management's

Response: We concur in the finding and are implementing the recommendation.

All findings of prior year have been corrected unless specified above.

This report is intended for the information of management and the Town Council. This restriction is not intended to limit distribution of this report, which is a matter of public record.



Johnson & Tidrine
Certified Public Accountants

Bossier, Louisiana
June 28, 1990

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHRE:

Members Emeriti of Certified Public Accountants
Society of Louisiana Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Town Council
Town of Mamou, Louisiana

We have audited the general purpose financial statements of the Town of Mamou, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 18, 1999. We have also audited the compliance of the Town of Mamou, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 28, 1999.

We conducted our audits 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-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement, and about whether the Town of Mamou, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1999, we considered the internal control structure of the Town of Mamou, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the Town of Mamou, Louisiana's general purpose financial statements, and on the compliance of the Town of Mamou, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 28, 1999.

13

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The management of the Town of Mamou, 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

- .receipts
- .disbursements
- .payroll

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

During the year ended December 31, 1998, the Town of Mamou, Louisiana, expended 91 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 each of the Town of Mamou, Louisiana's major federal financial assistance programs, which are identified in the accompanying Schedule

of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Johnson & Widrine
Johnson & Widrine
Certified Public Accountants

Bunice, Louisiana
June 28, 1996

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS:

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE OR BASIC
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Mayor and Town Council
Town of Mamou, Louisiana

We have audited the general purpose financial statements of the Town of Mamou, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 18, 1999.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the comptroller general of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards, for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Town of Mamou, Louisiana's 1998 financial statements.

The Town of Mamou, Louisiana's police department was collecting administrative fees without a Town Ordinance. The general purpose financial statements do not include an adjustment for any liability that may result from the actions of the entity in

34

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relation to the collection of administrative fees without an ordinance.

The Town of Monro, Louisiana's police Department had monies missing or unaccounted for. The Town of Monro, Louisiana's general purpose financial statements do not include an adjustment for any liability or receivable that may result from the actions of the entity in relation to the police department collections not being accounted for on the Town's books.

We considered these instances of noncompliance in forming our opinion on whether the Town of Monro, Louisiana's 1998 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 28, 1998, on those general purpose financial statements.

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

Johnson & Vidrine

Johnson & Vidrine
Certified Public Accountants

Monro, Louisiana
June 10, 1998

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Mayor and Board of Aldermen
Town of Mamou, Louisiana

We have audited the general purpose financial statements of the Town of Mamou, Louisiana, as of and for the year ended December 31, 1994, and have issued our report thereon dated June 28, 1995.

We have also audited the Town of Mamou, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Town of Mamou, Louisiana, is responsible for the Town of Mamou, Louisiana's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements 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 Circular A-133, Audits of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Town of Mamou, Louisiana's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any material instances of noncompliance with the requirements referred to above.

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In our opinion, the Town of Hesse, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

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

Johnson & Vidrine

Johnson & Vidrine
Certified Public Accountants

Erwin, Louisiana
June 28, 1996

JOHNSON & VIDRINE
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MEMPHIS

MEMBER FIRM OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF 15,000+ CERTIFIED PUBLIC ACCOUNTANTS

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

To the Town Council
Town of Mamou, Louisiana

We have audited the general purpose financial statements of the Town of Mamou, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 29, 1996.

We have applied procedures to test the Town of Mamou, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- .Political Activity
- .Davis-Bacon Act
- .Civil Rights
- .Cash Management
- .Relocation Assistance
- .Real Property Acquisition
- .Federal Financial Reports
- .Allowable Costs/Cost Principles
- .Drug-Free Workplace Act

Our 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." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Mamou, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these 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 our attention that

82

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caused us to believe that the Town of Natchez, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Johnson & Vidrine

Johnson & Vidrine
Certified Public Accountants

Monroe, Louisiana
June 28, 1994

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MEMBERS:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO REMAINDER
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Mayor and Board of Aldermen
Town of Mamou, Louisiana

We have audited the general purpose financial statements of the Town of Mamou, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 28, 1998.

In connection with our audit of the general purpose financial statements of the Town of Mamou, Louisiana, and with our consideration of the Town of Mamou, Louisiana's control structure used to administer federal financial assistance programs, as required by office of management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain remaining federal financial assistance programs for the year ended December 31, 1998. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility, that are applicable to those transactions. Our procedures were substantially less in scope than an audit. The objective of which is the expression of an opinion on the Town of Mamou, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

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

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

James A. Vidrine

James A. Vidrine
Certified Public Accountant

Monroe, Louisiana
June 18, 1998