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## TOWN OF HENDERSON, LOUISIANA

### GENERAL PURPOSE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1997  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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

Release Date: SEP 24 1997

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

2000 Lakeside Drive  
Bossier City, Louisiana 70064  
P.O. Box 10000  
Bossier City, Louisiana 70064

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P.O. Box 10000  
Bossier City, Louisiana 70064

## MANAGEMENT LETTER

To the Mayor and the  
Board of Aldermen  
Town of Henderson, Louisiana 70047

We have compiled the general-purpose financial statements of the Town of Henderson, Louisiana (the Town) as of and for the year ended June 30, 1997 and submitted our report to you dated October 11, 1997.

While our report reported on certain financial statements and the notes thereto, we have noted a certain matter which should be brought to your attention in order that the administration of the Town's records may be kept in a more professional manner and be in compliance with all of the requirements of a local government. This item is as follows:

### Safekeeping of blank checks.

We noted that blank checks for the Town were kept in a filing-cabinet safe, which is partially fire-proof. There were a number of checks signed by two persons and kept in the filing cabinet. We were informed by the town clerk that this procedure was followed because it was too difficult to get two signatures on checks during the work day because the signers were working and could not be located very easily.

We realize that in a small town it may be impossible to get signers to come in and sign checks. However, your current procedure is not recommended. Signing blank checks completely defeats the purpose of obtaining two signatures on these checks. It should be possible to get all checks which have just been approved signed during or right after the meetings of the Board.

If we may be of any further help in the administration of the Town, we are available for consultation with all electeds as well as all citizens of the Town of Henderson.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Bossier City, Louisiana  
October 11, 1997

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TABLE OF CONTENTS

	Page
Independent Accountant's Compilation Report	1
Annual Books Financial Statements and Certification of Revenues Between \$50,000 and \$100,000	2
General-Purpose Financial Statements	
Combined Balance Sheets - All Fund Types and Revenue Group	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (SAP/Non-SAP Basis) and Actual - General Fund	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (SAP/Non-SAP Basis) and Actual - Special Revenue Funds	7
NOTES TO THE FINANCIAL STATEMENTS	8-15
Supplemental Information Schedule	
Organization of Elected Officials	16
ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES	
Independent Accountant's Report on Agreed-upon procedures	17-21

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## INDEPENDENT ACCOUNTANT'S CONSOLIDATION REPORT

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To the Mayor  
and Members of the Board of Aldermen  
Town of Henderson  
Bossierite, Louisiana 70517

We have compiled the general-purpose financial statements of the Town of Henderson, Louisiana as of June 30, 1997 and for the year then ended, and the accompanying supplemental information, which is presented only for supplementary analysis purposes, in accordance with standards for accounting and review procedures established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of general-purpose financial statements information that is the representation of the Town of Henderson, Louisiana management.

We have not audited or reviewed the accompanying general-purpose financial statements and accordingly, do not express an opinion or any other form of assurance on them.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

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TOWN OF HENDERSON, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES BETWEEN \$50,000 AND \$350,000

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of between \$50,000 and \$350,000, as required by Louisiana Revised Statute 24:515(1)(c)(1)-(3).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Earl J. Patin, Mayor, Town of Henderson, Louisiana, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Town of Henderson, Louisiana as of June 30, 1997, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Earl J. Patin, Mayor, Town of Henderson, Louisiana, who, duly sworn, deposes and says that the Town of Henderson, Louisiana received between \$50,000 and \$350,000 in revenues and other sources for the fiscal year ending June 30, 1997, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
EARL J. PATIN

Sworn to and subscribed before me, this 17th day of August, 1997.

  
NOTARY PUBLIC

GENERAL-PURPOSE FINANCIAL STATEMENTS

**STATE OF MICHIGAN, CONSOLIDATED BALANCE SHEETS - All Fund Types and Account Group**  
June 30, 1997

	UNREVENUED FUNDS			GRANT GROUP	Total
	1997				
	GENERAL	SPECIAL	TRUST		
	FUNDS	FUNDS	FUNDS	Fund	Balance
	1997	1997	1997	Account	1997
<b>ASSETS</b>					
Cash	\$45,305	\$13,000	\$ -	\$ -	\$ 58,305
Due (owed) cash	-	-	360	-	360
Accounts receivable	230	50,000	-	-	50,230
Due from other governments	12,000	-	-	-	12,000
Land	-	-	-	70,000	70,000
Buildings	-	-	-	768,750	768,750
Furniture and equipment	-	-	-	300,000	300,000
Stocks and investments	-	-	-	170,000	170,000
Pre- and postpaid	-	-	-	70,000	70,000
OTHER (64,000)	-	-	-	6,500	6,500
<b>TOTAL ASSETS</b>	<u>\$67,535</u>	<u>\$73,000</u>	<u>\$360</u>	<u>\$874,250</u>	<u>\$1,015,145</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	827	270	-	-	\$ 1,097
Payroll taxes payable	1,000	300	-	-	1,300
	<u>\$1,827</u>	<u>\$570</u>	<u>\$-</u>	<u>\$-</u>	<u>\$2,397</u>
<b>FUND EQUITY</b>					
Residual in general	-	-	-	794,250	794,250
Fund assets	56,708	72,000	360	-	129,068
Fund balance	56,708	72,000	360	794,250	1,023,318
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$68,562</u>	<u>\$75,570</u>	<u>\$360</u>	<u>\$874,250</u>	<u>\$1,037,145</u>

See Accountants' Report.

TOWN OF SCOTTSBORO, LOUISIANA  
GOVERNMENTAL FUNDS

Continued Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 1997

	GOVERNMENTAL FUNDS		Total (Non-major only)
	General Fund	Special Funds	
<b>REVENUES</b>			
<b>Taxes:</b>			
Ad valorem	\$ 7,343	\$ -	\$ 7,343
Sales & use taxes	-	28,863	28,863
Bear & tobacco taxes	18,736	-	18,736
Franchise taxes	51,000	-	51,000
Licenses and permits	18,300	-	18,300
Intergovernmental revenues:			
Video poker	24,500	-	24,500
State funds:			
State revenue sharing	4,300	-	4,300
Fees	-	-	-
Fines and forfeits	5,900	-	5,900
Miscellaneous income	75	94	169
Park use fees	-	5,376	5,376
Treash disposal	-	44,701	44,701
<b>TOTAL REVENUES</b>	<b>142,549</b>	<b>78,936</b>	<b>221,485</b>
<b>EXPENDITURES</b>			
<b>General government:</b>			
Legislative	\$ 5,000	\$ -	\$ 5,000
Judicial	4,300	-	4,300
Executive	8,000	-	8,000
Finance & administrative	28,000	28,500	56,500
Public safety	28,700	-	28,700
Health & welfare	-	28,800	28,800
Culture & recreation	-	4,000	4,000
Capital outlay	5,000	200	5,200
<b>Total expenditures</b>	<b>78,500</b>	<b>88,400</b>	<b>166,900</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>64,049</b>	<b>18,536</b>	<b>82,585</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>15,000</b>	<b>3,382</b>	<b>18,382</b>
<b>FUND BALANCE END OF YEAR</b>	<b>\$ 79,099</b>	<b>\$21,918</b>	<b>\$ 101,017</b>

See Accountants' Report.



TOWN OF BARNSTABLE, MASSACHUSETTS  
 GOVERNMENTAL FUNDS  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget, COMB/Year-BASE Budget and Actual  
 General Fund  
 For the Year ended June 30, 1997

	GENERAL FUND		
	Budget	Actual	Variance
<b>REVENUES</b>			
<b>Taxes:</b>			
Ad Valorem	\$ 4,800	\$ 7,313	\$ 2,513
Beer & Tobacco Taxes	11,700	10,776	(924)
Franchise Taxes	54,000	51,093	(2,907)
Licenses and permits	13,750	17,800	4,050
Intergovernmental revenues:			
State revenue sharing (incl)	7,000	4,317	(2,683)
Video sales	-	24,000	24,000
Fees, charges & other services			
Fines and forfeits	5,000	9,910	4,910
Other revenues	1,000	75	(925)
<b>Total revenues</b>	<b>122,250</b>	<b>127,205</b>	<b>5,055</b>
<b>EXPENDITURES</b>			
<b>Current governmental:</b>			
Legislative	4,000	5,000	1000
Judicial	3,000	4,000	1000
Executive	67,000	6,000	(61,000)
Finance and administration	20,500	25,000	4,500
Public safety	67,000	18,700	(48,300)
Capital outlay	-	5,282	(5,282)
	<b>161,500</b>	<b>118,000</b>	<b>(43,500)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,050</b>	<b>\$ 9,205</b>	<b>\$ 3,155</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>15,328</b>	<b>15,328</b>	<b>---</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 21,378</b>	<b>\$ 24,533</b>	<b>\$ 3,155</b>

See Accountants' Report.

TOWN OF MONROE, LOUISIANA  
 GOVERNMENTAL FUNDS  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget COMPARE-SAP Basis and Actual  
 Special Revenue Funds  
 For the Year ended June 30, 1997

	SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance (Favorable Unfavorable)
<b>REVENUES</b>			
Union Taxes	128,800	128,883	83
Bridge collection fees	40,000	44,783	4,783
Park use fees	2,800	8,236	5,436
Miscellaneous Income	-	84	84
Total Revenues	<u>171,600</u>	<u>182,086</u>	<u>10,486</u>
<b>EXPENDITURES</b>			
Street Department	28,107	28,888	781
Sanitation Department	28,814	28,823	9
Park expenditures	2,528	8,697	6,169
Capital outlay	-	322	322
Total Expenditures	<u>60,449</u>	<u>66,730</u>	<u>6,281</u>
<b>CHANGES IN RESERVE</b>			
OVER EXPENDITURES	14,317	18,182	3,865
FUND BALANCE BEGINNING OF YEAR	<u>3,583</u>	<u>3,583</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>114,731</u>	<u>116,856</u>	<u>2,125</u>

See ACCOUNTS RECEIVABLE Report.

TOWN OF MONROE, LOUISIANA  
NOTES TO THE Financial Statements  
AS OF AND FOR the Year ended June 30, 1987

(3) INCORPORATION

The Town of Monroe, Louisiana (the "Town") was incorporated in March 1971, under the provisions of the Louisiana Act, State of Louisiana. The Town operates under a Mayor-Board of Aldermen form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, sanitation, health and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The Board of Aldermen is composed of five (5) members, only elected by the citizens of the Town and are compensated for meetings attended. The Town is located in the Burkeham section of St. Martin Parish and has approximately 1,500 persons living within the city limits.

There is a Town clerk, a street and playground worker, and an elected Chief of Police, assisted by one (1) additional police officers.

The Town has approximately 500 electrical meters, twenty-five (25) miles of public roads, a Town Hall and jail, a municipal recreation building, and an approximate 10-acre park with municipal buildings.

(4) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the municipal governing authority, for reporting purposes, the Town of Monroe is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government municipality, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Town has no component units.

B. FUND ACCOUNTING

The municipality uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is employed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

TOWN OF BURLINGTON, VERMONT  
NOTES TO THE Financial Statements (Continued)  
As of and for the Year ended June 30, 1993

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the municipality are classified into one category: governmental. This category is divided into separate fund types. The fund classifications and description of each existing fund type follow:

1. Governmental Funds

Governmental funds are used to account for all or most of the municipality's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the amortizing of general long-term debt. Governmental funds include:

- a. General fund--the general operating fund of the municipality which accounts for all financial resources, except those required to be accounted for in other funds.
- b. Special revenue funds--account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

c. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied in a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

TOWN OF BRIDGEWATER, ILLINOIS  
Notes to the Financial Statements (Continued)  
as of and for the year ended June 30, 1997

1. Revenues

Revenues are recognized when available and measurable. Revenues that are received are franchise taxes from utility companies. Revenues that are not considered susceptible to accrual include licenses, sale and use taxes, permits, fines, and other taxes.

2. Expenditures

Expenditures are recorded when measurable.

3. BUDGETS

The primary government, municipality uses the following budget practices.

1. A budget committee of the Board of Aldermen together with the Town's management prepares a preliminary budget two (2) months prior to the beginning of a new fiscal year.
2. After review by the board of aldermen, the proposed budget is printed in the official journal of St. Martin Parish with copies for comment before final approval.
3. A copy of the budget is posted in the Town Hall. At the next regular meeting of the Board of Aldermen, the budget is open to revision, comments are noted, and the budget is voted on.
4. The town does not use encumbrances. Appropriations not used at year-end lapse.
5. Budgets are prepared following the same method of accounting as used with actual revenues and expenditures.
6. Changes can be made to the budget by vote of the board of aldermen.

TOWN OF MONROE, LOUISIANA  
Notes to the Financial Statements (Continued)  
As of and for the Year ended June 30, 2007

**7. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the municipality may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the municipality may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**8. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from or due to other funds on the balance sheet if they are intended to be repaid. If they are not intended to be repaid then they are shown on the Statement of Revenues, Expenditures, and Fund Balance.

**9. RESTRICTED ASSETS**

Certain proceeds from grants and other receipts from the state of Louisiana have been received specifically for street improvements. A small amount received from a grant to repair substandard homes remains in the hands of the Town. The program was to be sold. The funds are still being held by the Town.

**10. FIXED ASSETS**

Fixed assets of governmental funds are recorded at expenditures at the time purchased or constructed, and the related assets are capitalized (reported in the general fixed assets account group). Public buildings or infrastructure are not capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

TOWN OF MONROE, LOUISIANA  
Notes to the Financial Statements (Continued)  
As of and for the Year ended June 30, 1997

1. COMPENSATED ABSENCE

The town adopted a policy concerning vacation leave and other compensated absences. The chief of Police will be paid for unused vacation.

2. INTERFUND TRANSACTIONS

quasi-interval transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reimbursements of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-interval transactions and reimbursements, are reported as transfers. Recurring or recurring permanent transfers of equity are reported as residual equity transfers. All other identified transfers of the primary government are reported as operating transfers.

3. SALES TAXES

Proceeds of a 1% sales and use tax approved in a special election in June 1996 are dedicated and to be used for the purpose of constructing, acquiring, extending, improving and/or maintaining streets and incidental public buildings, including the acquisition of all necessary land, equipment, and furnishings for the abovesaid public works and improvements; and, maintaining and operating garbage and waste collection and disposal facilities, including the purchase of equipment.

Proceeds from the 1% sales and use tax were \$26,863 for the year ended June 30, 1997.

4. PARK FUND

On April 23, 1988, the Board of Aldermen approved the establishment of a Park Fund. The fund is to be used to account for revenues from park usage fees and expenses for maintaining the park.

Park usage fees collected for the year ended June 30, 1997 were \$5,276.

STATE OF MISSISSIPPI, LOUISIANA  
 REPORT TO THE FINANCIAL SCHEMATA (Continued)  
 As of and for the Year ended June 30, 1977

H. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

I. EXPENDITURES - ACTUAL AND BUDGET

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1977:

	Budget	Actual	Defavorable Variance
General Fund:			
Legislative	\$ 4,880	\$ 5,846	\$ (1,420)
Judicial	3,600	4,108	(508)
Finance & Administration	25,832	26,588	(756)
Capital Outlay	-	3,282	(3,282)
State Trust & Fund Funds:			
Street Department	28,207	29,558	(1,351)
Park Expenditures	3,326	4,093	(767)
Capital Outlay	-----	-----	(210)
<b>Total</b>	<b>\$58,755</b>	<b>\$73,780</b>	<b>\$128,225</b>
	*****	*****	*****

O. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year:

	Authorized Millage	Levied Millage	Expiration Date
Township Taxes:	2.45	2.45	09-30-87



TOWN OF BENDERSON, LOUISIANA  
Notes to the Financial Statements Form 1000  
As of and for the Year ended June 30, 1997

The following are the principal taxpayers for the municipality:

<u>TAXPAYER</u>	<u>Type of BUSINESS</u>	<u>Assessed Valuation</u>	<u>Percent to TOTAL</u>
Pai's Restaurant	Restaurant	\$ 42,788	2.08%
Pay's Grocery	Grocery	26,243	1.24%
KOBLE'S RESTAURANT	RESTAURANT	40,133	1.95%

The total assessed valuation for the municipality is \$2,102,764 at June 30, 1997.

**8. CASH AND CASH EQUIVALENTS**

The following is a summary of cash and cash equivalents book balances at June 30, 1997:

General deposits	\$27,283
------------------	----------

These deposits are stated at cost, which approximates market. Under state law, these deposits are resulting bank balances may be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997 the Town of Benderson, Louisiana has \$27,283 in deposits included bank balances. These deposits are secured from risk by \$27,283 of Federal deposit insurance.

**9. RECEIVABLES**

The following is a summary of receivables for June 30, 1997:

General fund:	
ad valorem taxes on accounts - all delinquent	\$ 420
Special revenue fund:	
Garbage collection	
28 accounts - all delinquent	\$18,369

TOWN OF HENDERSON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
As of 2002 for the Year ended June 30, 2002

4. DUE FROM OTHER GOVERNMENTS

As June 30, 2002, the Town of Henderson, Louisiana has an amount due from the State of Louisiana for video poker revenues which was not paid at year end in the amount of \$62,480.

5. FIXED ASSETS

The changes in general fixed assets follow:

	Balance 06-30-01	<u>ADDITIONS</u>	Balance 06-30-02
Land	\$ 28,000	\$ -	\$ 28,000
Buildings	149,765	-	149,765
Tools & equipment	125,914	5,080	130,994
Streets & improvements	278,453	-	278,453
Park & facilities	128,673	225	128,898
Office equipment	<u>8,328</u>	<u>-</u>	<u>8,328</u>
	<u>829,133</u>	<u>5,305</u>	<u>834,438</u>

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

	General Fund	Sales Tax Fund	Total
State of Louisiana	\$ 42	\$ -	\$ 42
Water System	13	-	13
Century Telephone	217	263	480
Welding Supply	8	-	8
Lab. Tire	172	-	172
Home Depot	228	-	228
Arline's	76	-	76
Blanchard's	86	-	86
St. Marks Oil	<u>10</u>	<u>10</u>	<u>20</u>
 TOTAL	 <u>1007</u>	 <u>273</u>	 <u>1280</u>

SUPPLEMENTAL INFORMATION SCHEDULE

TOWN OF FRENCHMAN, LOUISIANA  
 SUPPLEMENTAL INFORMATION SCHEDULE  
 For the Year Ended June 30, 1977

COMPENSATION OF ELECTED OFFICIALS

The schedule of compensation paid to elected officials is presented in compliance with House Concurrent Resolution No. 54 of the 1976 session of the Louisiana Legislature.

Mayor - - - - -	\$	400 per month
Mayor's court - - - - -	\$	200 per month
Council members - - - - -	\$	80 per meeting attended
Chief of Police - - - - -	\$	1,000 per month

Total compensation paid during the fiscal year ended June 30, 1977:

Mayor - - - - -	\$	4,800
Mayor's court - - - - -	\$	2,400
Board of Aldermen - - - - -	\$	3,500
Chief of Police - - - - -	\$	12,000

ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1. Ascension, LA  
Kolder, Champagne, Slaven & Rainey, LLC  
Suite 2000  
Covington, LA 70424  
Covington, LA 70424

2. Ascension, LA  
Kolder, Champagne, Slaven & Rainey, LLC  
Suite 2000  
Covington, LA 70424  
Covington, LA 70424

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLICABLE LAWS-2008 PURCHASES

3. Ascension, LA  
Kolder, Champagne, Slaven & Rainey, LLC  
Suite 2000  
Covington, LA 70424  
Covington, LA 70424

4. Ascension, LA  
Kolder, Champagne, Slaven & Rainey, LLC  
Suite 2000  
Covington, LA 70424  
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5. Ascension, LA  
Kolder, Champagne, Slaven & Rainey, LLC  
Suite 2000  
Covington, LA 70424  
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To the Mayor and Board of Aldermen  
Town of Mandeville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Town of Mandeville, Louisiana (the Town) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Town's compliance with certain laws and regulations during the period ended June 30, 2008 included in the accompanying Louisiana Audited Financial Statements. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, of public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-RR 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-RR 38:1181-1184 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period ended 06/30/2008.

Management provided us with the required list.

ASCENSION, LA  
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
SUITE 2000  
COVINGTON, LA 70424

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (2) were also included on the listing obtained from management in agreed-upon procedure (3) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (2) appeared on the list provided by management in agreed-upon procedure (3).

#### Budgeting

4. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

5. We traced the adoption of the original budget to the minutes of a meeting held on which indicated that the budget had been adopted by the Board of Aldermen of the Town by unanimous vote.

6. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues in the General Fund exceeded budgeted amounts by 2%.

#### Disbursements and Expenditures

8. Randomly select 6 disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for proper amount and made to the correct payee.

(b) Determine if payments were properly coded to the correct fund and general ledger account.

All six were properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities.

Disposition of documentation supporting each of the six selected disbursements indicated approval of the Mayor and the Chairperson of the Board of Aldermen. In addition, each of the disbursements were traced to the Town's minute book where they were approved by the full board.

## FINANCE

9. Examine evidence that agendas for meetings recorded in the minutes book were posted or advertised as required by LA 86-26 42-1 through 42-14 (the open meetings law).

The town is only required to post a notice of each meeting and the accompanying agenda on the door of the Town Hall. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertions other than an unmarked copy of the notices and agendas. We also noted letters written to the local paper concerning publishing notices in the paper. The minutes of meetings were printed in the local journals. The town has a copy of the actual articles printed.

## FIN

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or life insurance.

We examined copies of all bank deposit slips for the period under examination and noted that no deposits appeared to be proceeds of bank loans, bonds, or life insurance.

## Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected the payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. We noted that a bonus paid to an employee and paid in a prior year was not reimbursed or any action taken by the district attorney to collect same.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the town of Mandeville, Louisiana and the legislative auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the reliability of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Keller, Champagne, Slavin & Rainey, L.L.C.*

Certified Public Accountants

Brown Bridge, Louisiana  
October 10, 1997