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Town of Adde, Louisiana

Annual Financial Statements

Year ended December 31, 1996

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 of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 30 1997

**W. Kathleen Beard**

CERTIFIED PUBLIC ACCOUNTANT

Town of B&B, Louisiana  
Annual Financial Statements  
Year ended December 31, 2008

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Annual Financial Statements  
For ended December 31, 1990

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**W. Kathleen Board**  
**Certified Public Accountant**  
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**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying general purpose financial statements of the Town of Addis, Louisiana, as of and for the year ended December 31, 1980. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and Government Accounting Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation of the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Addis, Louisiana as of December 31, 1980, and the results of its operations and the cash flows of its proprietary fund types for the year then-ended in conformity with generally accepted accounting principles.

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



W. Kathleen Board  
Certified Public Accountant  
June 29, 1981

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
(Condensed Statements Overview)

Town of Adams, Licensed  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 December 31, 1999

	Governmental Fund Types		
	General	Special	Capital Projects
<b>ASSETS</b>			
Cash and bank and in transit	\$47,038	\$621	\$0
Cash investments	394,073	0	0
Investments	400,000	0	0
Due from other funds			
Totals for	2,000	0	0
Interfund receivable			
Due - Interest & subscription fees	5,000	0	0
Grants receivable	11,207	0	26,888
Fundable fees	11,207	0	0
Contributions	2,000	0	0
Fire Sale - (Subsidiary of First State Bridge)	0	0	0
Due from other funds	20,000	0	0
Advance to Navigation - Green Project	688,888	0	0
Prepays	0	0	0
Land, buildings, equipment and construction in progress	0	0	0
Utility plant, equipment and construction in progress	0	0	0
Lease - Accumulated depreciation	0	0	0
Restricted assets -			
Deferred Compensation Benefit Investment	58,112	0	0
<b>TOTAL ASSETS</b>	<b>\$1,208,024</b>	<b>\$1,681</b>	<b>\$26,888</b>
	*****	*****	*****
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
<b>Current</b>			
Accounts payable and accrued liabilities	\$7,000	\$0	\$1,000
Due to other funds	0	0	11,800
Advance from General fund - Green project	0	0	0
Unearned revenue - LCBOA	0	0	0
<b>Total Current Liabilities</b>	<b>7,000</b>	<b>0</b>	<b>26,800</b>
<b>Payable from restricted assets -</b>			
Deferred Compensation Due Employees	51,112	0	0
<b>Total Liabilities</b>	<b>58,112</b>	<b>0</b>	<b>26,800</b>
<b>Fund Equity</b>			
Contributed Capital	0	0	0
Surplus in General Fund Assets	0	0	0
Fund balance - reserved for future availability	688,888	0	0
Fund balance - unreserved	510,000	2,000	0
Retained Earnings	0	0	0
<b>Total Fund Equity</b>	<b>1,200,000</b>	<b>2,000</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,208,024</b>	<b>\$1,681</b>	<b>\$26,888</b>
	*****	*****	*****

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



Town of Appleton  
 Condensed Statement of Revenues, Expenditures and Changes in  
 Fund Balance - All Governmental Fund Types  
 Year ended December 31, 2000  
 (With Comparative Totals for 1999)

Sheet 33

	General	Special Revenue	Capital Projects	Total "Miscellaneous" Fund	
				1999	2000
<b>REVENUES:</b>					
Taxes:					
Property taxes for					
intergovernmental	100,000	0	0	100,000	100,000
State:					
Tollway tax	4,287	0	0	4,287	4,287
Rent tax	1,828	0	0	1,828	2,375
Miscellaneous tax	16,047	0	0	16,047	17,752
Highway maintenance grant	1,524	0	0	1,524	2,445
Other	5,600	0	0	5,600	5,875
Federal:					
I CORP	0	0	40,700	40,700	40,700
CDBG HOME Grant	25,000	0	0	25,000	25,000
Charges for services	5,750	0	0	5,750	5,750
Licenses and permits	40,887	0	0	40,887	40,887
Fines and fees	40,484	0	0	40,484	44,111
Fees and telephone	45,484	0	0	45,484	48,100
Asset sales/proceeds	0	2,600	0	2,600	0
Interest income	19,000	0	0	19,000	19,000
Gain of fund assets	807	0	0	807	1,014
Miscellaneous	2,400	0	0	2,400	1,000
<b>Total revenues</b>	<b>349,858</b>	<b>2,600</b>	<b>40,700</b>	<b>400,548</b>	<b>431,841</b>
<b>EXPENDITURES:</b>					
Current:					
Communications	100,000	0	0	100,000	100,000
Public Safety - Police Department	147,000	0	0	147,000	147,000
Public works - Streets	87,000	0	0	87,000	87,000
Capital costs	52,000	0	40,700	92,700	92,700
<b>Total expenditures</b>	<b>386,000</b>	<b>0</b>	<b>40,700</b>	<b>426,700</b>	<b>426,700</b>
Transfers (payments) of/From non-Expenditures	132,700	2,600	0	135,300	80,000
Change in fund assets (including) (including) (including) (including) (including)	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Transfers (payments) of/From non-expenditures received and expenditures and other uses	132,700	2,600	0	135,300	80,000
<b>FUND BALANCE - BEGINNING</b>	<b>1,110,000</b>	<b>0</b>	<b>(0)</b>	<b>1,110,000</b>	<b>1,200,000</b>
Residual equity transfer in (out)	125,000	0	0	125,000	0
<b>FUND BALANCE - ENDING</b>	<b>\$1,235,000</b>	<b>\$2,600</b>	<b>\$0</b>	<b>\$1,235,000</b>	<b>\$1,280,000</b>

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



## Town of Appleton, Louisiana

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Continued: Statement of Financial Position, Expenditures and  
 Changes in Fund Balance - Budget (GAAP Basis) and Actual  
 Year ending December 31, 2000  
 With Comparative Totals for 1999

	General Fund			Lease (Miscellaneous/Other)		
	Budget	Actual	Variance Favorable	Budget	Actual	Variance Favorable
<b>REVENUE:</b>						
<b>Taxes:</b>						
Sales tax	200,000	205,485	5,485	200,000	205,485	5,485
Misc:						
Telephone	5,000	6,207	1,207	5,000	6,207	1,207
Electric	1,000	1,000	0.00	1,000	1,000	0.00
Police activities	10,000	10,000	0.00	10,000	10,000	0.00
Capital and environmental grant	7,000	7,007	707	7,000	7,007	707
GAAP Program	4,000	4,000	0.00	4,000	4,000	0.00
Police grant program	3,000	3,000	0.00	3,000	3,000	0.00
Totals:	240,000	248,709	8,709	240,000	248,709	8,709
<b>Charged to accounts:</b>						
Crews cutting	4,000	4,000	0.00	4,000	4,000	0.00
Garbage bags	50	50	0.00	50	50	0.00
Fall cleanup	2,000	2,000	0.00	2,000	2,000	0.00
<b>Interest and payments:</b>						
Class. and utilities	43,275	43,275	0.00	43,275	43,275	0.00
Class. and utilities	40,000	40,000	0.00	40,000	40,000	0.00
Miscellaneous	12,300	12,314	14	12,300	12,314	14
Interest expense	6,000	6,000	0.00	6,000	6,000	0.00
Total of bond debts	60.1	60.1	0	60.1	60.1	0
Miscellaneous	2,000	2,000	0.00	2,000	2,000	0.00
<b>Total revenues:</b>	<u>500,075</u>	<u>506,916</u>	<u>6,841</u>	<u>500,075</u>	<u>506,916</u>	<u>6,841</u>
<b>EXPENDITURES:</b>						
<b>General government:</b>						
Police activity - Police Department	150,000	147,000	3,000	150,000	147,000	3,000
Police misc - Streets	111,000	107,000	4,000	111,000	107,000	4,000
Capital outlay	50,000	50,000	0.00	50,000	50,000	0.00
<b>Total expenditures:</b>	<u>311,000</u>	<u>304,000</u>	<u>7,000</u>	<u>311,000</u>	<u>304,000</u>	<u>7,000</u>
<b>Excess Resources Over (Under)</b>						
Expenditures	189	150,716	150,527	189	150,716	150,527
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in (Out)	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0
<b>Excess (shortage) of Resources and other sources and expenditures available:</b>	<u>189</u>	<u>156,716</u>	<u>156,527</u>	<u>189</u>	<u>156,716</u>	<u>156,527</u>
<b>FUND BALANCE - BEGINNING</b>		<u>1,130,000</u>			<u>1,130,000</u>	
Financial adjustments in (Out)		(73,000)			(73,000)	
<b>(FUND BALANCE) - ENDING</b>		<u>1,056,980</u>			<u>1,056,980</u>	

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

Town of Addison, Louisiana  
 Condensed Statement of Revenues, Expenses and  
 Changes in Retained Earnings - Proprietary Fund Types  
 Year ended December 31, 1999  
 With Comparative Totals for 1998

Exhibit D

	Proprietary Fund - Sewer Fund	
	1999	1998
<b>OPERATING REVENUE</b>		
Sewer fees	\$118,072	\$113,000
Installations	24,666	18,287
Miscellaneous	1,272	1,282
Total operating revenue	143,910	132,569
<b>OPERATING EXPENSE</b>		
Salaries	43,680	42,771
Medicare & Social Sec	2,480	2,382
Health insurance	2,262	2,078
Deferred compensation expense	1,735	1,541
Gas and oil	678	785
Insurance	2,583	2,827
Utilities	10,605	9,478
Telephone	621	508
Supplies and small tools	5,205	5,071
Chemicals	1,176	2,880
Painting maintenance & repair	0	1,899
Repairs and maintenance	3,808	5,427
Testing, repair & sludge removal	4,272	2,454
Training	60	249
Materials	1,111	1,788
Miscellaneous	1,843	782
Depreciation	26,264	27,248
Total Operating Expense	173,766	178,218
<b>NET OPERATING (LOSS)</b>	(29,856)	(45,649)
Add back depreciation on assets acquired with Contributed Capital	57,287	57,287
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	27,431	11,638
<b>RETAINED EARNINGS - BEGINNING</b>	12,380	(2,754)
<b>RETAINED EARNINGS - ENDING</b>	\$41,332	\$12,392

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

Town of Abbe, Louisiana  
 Combined Statement of Cash Flow  
 Proprietary Fund Types  
 Year ended December 31, 1999  
 With Comparative Totals for 1998

Continued

	Proprietary Fund - Sewer Fund	
	1999	1998
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net cash provided by operating activities -		
Operating income (loss)	(518,454)	(542,221)
Adjustments to reconcile operating income to net cash provided by operating activities -		
Depreciation	82,094	77,048
Change in Assets and Liabilities -		
(Increase) Decrease in accounts receivable	1,852	(2,487)
(Increase) Decrease in prepaid insurance	(2,279)	775
Increase (Decrease) in due to general fund	4,084	(20,776)
Increase (Decrease) in accounts payable	(288)	4,638
Increase (Decrease) in payroll taxes payable	20	52
Net Cash Provided by (Used for) Operating Activities	<u>64,059</u>	<u>17,068</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Acquisition and construction of capital assets	(48,165)	(14,049)
Recidual equity transfer from General Fund	13,808	0
Net Cash Provided by (Used for) Noncapital financing activities	<u>(34,357)</u>	<u>(14,049)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<u>29,702</u>	<u>3,019</u>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<u>42,587</u>	<u>39,564</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$72,289</u>	<u>\$42,583</u>

Noncash Investing, Capital and Financing Activities: In 1998, the Town of Abbe entered into no noncash investing, capital and financing activities.

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

## Introduction

The Town of Abbeville was incorporated September 1911, under the provisions of Title 33, Chapter 2, Part 1, of the Louisiana Revised Statutes (Louisiana Act, April 10, 1908). The Town's operations under a Mayor - Council form of government encompasses the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, cultural/recreation, public improvements, planning and zoning and general administrative services.

## 1. Summary of Significant Accounting Policies

### A. Basis of Presentation

The accompanying financial statements of the Town of Abbeville have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In August 1990, the GASB issued a publication of governmental accounting and financial reporting standards. The codification is comprised of generally accepted accounting principles for state and local governments.

### B. Financial Reporting Entity

GASB Codification Section 1900, as amended by GASB Statement No. 14, established criteria for determining which component units should be considered part of the reporting entity. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be examined in determining financial accountability. This criteria includes: (1) reporting a voting majority of an organization's governing body, and the ability of the reporting entity to impose its will on that organization's governing body, and/or the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity; (2) organizations for which the reporting entity does not employ a independence but are fiscally dependent on the reporting entity; and (3) organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

### C. Fund Accounting

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

#### Governmental Funds Types:

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

**Special Revenue Fund:** The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This fund includes the fund for Public Works.

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

## 3. Summary of Significant Accounting Policies (Continued)

### C. Fund Accounting (Continued)

#### Proprietary Fund Types:

**Enterprise Fund** – Used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs (expenses, including depreciation of plant/equipment and services to the general public) are accounted for on a financial basis over a long range of years.

#### General Fund Asset Trust:

The General Fund Asset Trust is used to record the fund assets used in governmental fund type operations.

### D. Basis of Accounting

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

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

### E. Budget and Budgetary Accounting

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

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

The Town of Abita Police Department does not adopt a budget for the Special Revenue Fund since the revenue derived from related assets which is charged to the fund is not predictable and therefore, not collectible in a measurable amount.

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

## 9. Summary of Significant Accounting Policies (Continued)

### F. Accrual Basis

Accrual basis accounting is not employed by the County of Adams.

### G. Statement of Cash Flows

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

### H. 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 City's financial position and operations. However, presentation of prior year results by fund type has not been presented in each of the statements since that inclusion would make the statements overly complex and difficult to read.

Fund balances on the statements are presented/Classifications only to indicate that they are presented only to facilitate financial analysis. There is no assurance that the financial position or results of operations are consistent with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of divisions.

### I. Fixed Assets

The recording and reporting treatment applied to fixed assets associated with a fund are determined by its respective account type.

All governmental fund-type operations are accounted for as a spending or "financial flow" management focus and only current assets and current liabilities are generally included in their balance sheets.

Fixed assets used in governmental fund-type operations are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. The Fund has elected to expense public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, canals and gutters, streets and sidewalks, and drainage systems. Depreciation is not provided on these fixed assets.

All proprietary funds are accounted for as a cost of services or "capital equipment" management focus, and all assets and liabilities, including assets and liabilities associated with their activities are included on their balance sheets.

The utility plant recorded in the Enterprise Fund represents the costs incurred for construction of the municipal water system. The utility plant and equipment are recorded at cost and depreciation is computed on the straight line method over estimated useful lives of 30-50 years. Depreciation expense was recorded in the proprietary fund. Interest costs incurred during the construction phase is capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciation is based on their estimated fair value on the date donated.

### J. Compensated Absence

Employees of the Fund earn vacation or sick leave at varying rates based upon length of service. All leave is accumulated, therefore, is accrued but has been used.

**Trust of Able, Incidents**  
**Notes to the Financial Statements**  
**December 31, 1990**

**3. Cash and Investments**

Cash - State statutes require that all deposits in financial institutions be fully collateralized and that the market value of the deposit collateral have a market value of not less than the principal amount of the deposits. At December 31, 1990 the carrying amount of the Trust's deposits, including such as demand \$1114, was \$282,508. The respective bank balances of the Trust's deposits, including savings, money market funds and certificates of deposit (shown as cash investments) totaled as year end was \$382,508. Of the fund balances, \$382,508 was covered by Federal Depositor's Insurance. The remainder was covered by collateral consisted of pledged securities having a market value of \$438,875, Liberty First National Bank's Bank to the name of Florida Trust and Savings Bank (Secularized) - Category 3.

Investments - State statutes and Trust investment policies require the Trust to invest in obligations of the U. S. Government and its agencies or instrumentalities, collateralized mortgage obligations directly issued by a federal agency or instrumentality and insured or collateralized by the title of deposit of state banks organized under the laws of Incidents or national banks having their principal offices in the state of Incidents. The Trust of Fund holds the following investments:

	Carrying (Amount)	Market
<b>Cash Investments</b>		
Money market & savings	\$ 27,808	\$ 27,808
Certificates of Deposit	. 171,587	. 171,587
<b>Total Cash Investments</b>	<b>\$ 249,395</b>	<b>\$ 249,395</b>
	-----	-----
<b>U. S. Government Securities -</b>		
U. S. Treasury Bills	\$ 54,188	\$ 54,044
Fede of National Mortgage INSIC (Bonds)	. 10,278	. 10,278
	<b>\$ 64,466</b>	<b>\$ 64,322</b>
	-----	-----
<b>(Other Investments (Revised)) :</b>		
Deferred Compensation Benefits Investment	\$ 38,639	\$ 38,139
	-----	-----

**4. Other Asset Receivables/Payable**

Receivables due to/from other funds as of December 31, 1990 are:

Due From	Due To	Amount
Capital Projects - (0388)	General Fund	\$ 11,811
Enterprise Fund - Subsidies	General Fund	. 4,180
		<b>\$ 15,991</b>
		-----

Receivables due to/from other funds as of December 31, 1990 are:

Advance Payable	Advance Receivable	Amount
Enterprise Fund - Subsidies	General Fund	\$ 600,841
		-----

Year of Adm. Expense  
 Note to the Financial Statements  
 December 31, 1990

4. Fixed Assets

A summary of the general fixed assets transactions for the year ended December 31, 1990, follows:

	Balance — 12/31/89	Additions	Disposals	Balance — 12/31/90
Land	\$ 56,800	0	0	\$ 56,800
Buildings	602,277	0	0	602,277
Water Systems	7	0	0	7
Furniture & Fixtures	29,504	4,111	0	29,505
Equipment & Inchests	383,213	41,666	11,240	393,639
Fire Department Equipment & Vehicles	288,682	0	11,761	286,921
Construction in Progress	15,798	88,728	0	104,526
	\$ 1,278,858	\$ 134,405	\$ 22,901	\$ 1,390,362

Expiring balances for the group of fixed asset group have been retained to include construction costs expensed by the Capital Projects Fund for the 11,000 project in the amount of \$15,798 which were historically omitted in the prior year financial statements.

Total accumulated expenditures for ongoing projects of all fixed types and account groups are composed of the following:

	Project Accumulation	Expensed to December 31, 1990	Estimated
ICBSC - Sewer Project (Sewer)	\$ 200,000	\$ 83,884	\$ 116,116
ICBSC - Sewer Project (Inventories)	47,862	0	47,862
ICBSC - Sewer Project (Additional Cost)	0	858	0
East MSJ - Sewer Project (Sewer/Inventories)	100,000	10,500	89,500
Totals	\$ 347,862	\$ 95,242	\$ 253,618

The following is a summary of the changes in property, plant and equipment of the Intergovernmental Fund for the year ending December 31, 1990:

	Balance — 12/31/89	Additions	Deletions	Balance — 12/31/90	Accumulated Depreciation	Book Value
Utility Plant	\$ 2,128,718	0	0	\$ 2,128,718	\$ 281,888	\$ 1,846,830
Land	88,756	0	0	88,756	0	88,756
Equipment	43,940	28,867	0	72,807	15,854	56,953
Construction in Progress	0	17,888	0	17,888	0	17,888
	\$ 2,261,414	\$ 46,755	\$ 0	\$ 2,308,171	\$ 297,742	\$ 2,010,429



#### 6. Trust Fund Capital

The following is a summary of capital contributed for construction of the Trust's sewer system. The contributed capital is being amortized over a period of 40 years using the straight-line method.

SPA	\$ 1,738,000
COO Waste Green	629,000
West State Public Policy Jury	60,000
State of Indiana	60,000
Municipality - General fund	10,000
Total	2,497,000
Less: Accumulated Depreciation	1,208,000
Net Contributed Capital	\$ 1,289,000

#### 8. Sewer User Fees

Charges for sewer use are as follows:

- \$1.00 per 11.50 per 1,000 gallons after 4,000 for residential
- \$2.00 per 11.50 per 1,000 gallons after 4,000 for non-residential

#### 9. Pension Plan

Police employees of the Trust of 911s are members of the state retirement system for municipal police employees, a cost sharing multiple-employer public employee retirement system. Benefits provisions are self-administered for 90% of 911s and assumed by the State for 10% of 911s. This results in rights for normal retirement after he/she has been a member of the System for 1 year, after the 20 years of creditable service or any age after 20 years of creditable service and a year/10th after 12 years creditable service paid in age/10. Benefits rates are 1.10% of average final compensation per month of years of creditable service up to annual 100% of final salary. The plan also provides for disability benefits calculated as 2% of average final compensation multiplied by years of creditable service, but not less than forty percent nor more than sixty percent of average final compensation.

The pay of the employees covered by the System for the year ended June 30, 1990 was \$33,283, the Trust's total payroll was 1,208,617. The Trust employs only four employees eligible for this plan. Covered employees are required by State statute to contribute 1% of their salary to the plan. The Trust is responsible for those statute to contribute the remaining amount necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1990 was \$1,742, which consisted of \$1,646 from the Trust and \$96 from employees; these contributions represent 0% and 1.5% of covered payroll respectively.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and pay-rate benefits, estimated to be payable in the future on account of employee service to date. The measure reflects the actuarial present value of credited projected benefits, as related to the system assets. The System's funding status as a going concern basis, across periods, results in accumulating sufficient assets to pay benefits when due, and make comparisons among PERC and employees. The System does not make separate measurements of assets and the pension benefit obligation for individual employees. The pension benefit obligation at June 30, 1990 for the System as a whole, determined through an actuarial valuation performed so that date was \$333,314.64. The System's net assets available for benefits as that date (based on market) were \$438,756.446, leaving an unfunded System's excess-its pension benefit obligations of \$105,441.80. The Trust's 1990 contribution requirement, 10 percent of total pay, before required of participating entities. The year historical year information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1990-comprehensive annual financial report.

## 8. Deferred Compensation Plan

The Town offers its employees a deferred compensation plan consistent with Internal Revenue Code Section 457. The Plan provides to participants Town employees, permits those to defer until future years up to 20% of annual gross earnings not to exceed \$15,000. The Town contributes on behalf of its employees based upon employee contributions with a maximum match of 5%. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan and all its are attributable to those amounts, are solely the property of the Town, subject only to the choice of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred payment for each participant. Investments holding the deferred compensation fund are recorded at market value.

It is the opinion of Town management that the Town has no liability for losses under the plan but does have the ability to cover that would be required if an unforeseen problem occurs.

## 9. Commitments and Contingencies

The Town of Andis receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. The 3 audits could result in requests for reimbursement by the Federal and State for expenditures disallowed under the terms and conditions of the applicable agency. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

The Town has commitments totaling 1,000,000 related to various construction contracts on Schedule Note 4.

## 10. COPS FUND Grant

In June 1988, the Town received a three-year grant from the Office of Community Oriented Policing Service (COPS) for the purpose of hiring additional police officers. In the first year, the grant pays 80% of the cost of additional police officer salaries and fringe benefits. In the second and third years it pays 70% and 50%, respectively. Amounts spent through December 31, 1989 are detailed as follows and are reported as other expenditures in the General Fund.

	Total Expenditures
Salaries	\$ 34,000
Fringe benefits -	
Medicare	255
Retirement	1,583
Health insurance	6,895
Workman's Comp insurance	1,522
Total	\$ 10,255
Federal Grant	35,255
Local Grant	\$ 9,545

\*\*\*\*\*

## 11. Fund Balance Reserves

A reserve of the General Fund fund balance has been established for the items listed receivable from the Contingency Fund of \$289,841. The amount of the receivable represents general fund expenses expended for construction of the Town's Cleanse System which was planned in service 1991.

**12. Related Party Transactions**

**Fire Protection (See District No. 1 of West Baton Rouge)**

The Town entered into a lease agreement with the District for the lease of one 1999 Ford Truck. The only consideration for the lease is carry the truck on the Town's fleet/policy. The District is responsible for all costs related to the truck including payment of the insurance premium.

**West Baton Rouge Parish Water Works (District No. 1)**

A service agreement effective through January 31, 1999, was entered between the District and the Town to continue an ongoing utility in which the District receives and collects water fees from water consumers living within the Town. The water rates established in under usage, and customers may have their water service discontinued for nonpayment of water fees. No compensation is paid to the District but the Town will make payments for water, sewage, and garbage charges on behalf of the District. The amount due from the District for consumer water fees as December 31, 1999 was \$0.00.

**13. Execution of an Order - Reinstatement of Police Force**

Since a final award group beginning balances have been entered to reflect compensation programs in the amount of \$55,700 that was mistakenly omitted from the prior year financial statements. There is no effect over income or fund balance.

## SUPPLEMENTARY INFORMATION

Town of Abbe, Louisiana  
Schedule of Per Diem Paid to Council Members  
December 31, 1998

This schedule of per diem paid to council members was prepared in compliance with House  
Concurrent Resolution No. 64 of the 1997 Session of the Legislature.

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

	Per Diem
Council Members -	
Wilson E. Carter	11,700
Joseph G. Landry	3,700
Glover J. LeBlanc, III	3,700
Frederic L. Poirier	1,000
Harry J. Landry	600
Total	<u>45,900</u>

Journal of Adult Education

Statement of Expenses, by Department and Changes in Fund Balance  
 Budget (2002-03) - Actual - General Fund  
 Year ended September 30, 2003

Schedule G

	Budget	Actual	Variance (Unfavorable)
<b>REVENUE</b>			
<b>Leases &amp; Rentals</b>			
Occupational facilities	541,000	540,000	1,000
Trailer leasing permits	50	110	60
Building permits	800	1,000	200
Contractors' permits	50	50	0
Electric inspections	0	0	0
<b>Taxes</b>			
Sales tax	155,000	161,000	6,000
Sales tax additional	155,000	161,000	6,000
<b>Unemployment</b>			
State			
Unemployment	8,000	8,000	0
Medical	4,500	4,500	0
FICA paid	8,000	8,000	0
Capital District (Law Enforcement)	2,000	1,000	1,000
SMAF Program	4,000	4,000	0
Holiday pay benefits	3,000	3,000	0
Fringe			
COPIA / sick / travel	20,000	20,000	0
<b>Charges for services</b>			
Crews meeting state contract	50	0	50
Crews meeting state contract	4,000	4,000	0
Garbage fees	50	50	0
Light maintenance	2,000	2,000	0
Fuel & lubrication	40,000	40,000	0
Cable TV broadcast fees	5,000	5,000	0
Energy transfer fees	40,000	40,000	0
Interest income	10,000	10,000	0
Sale of fuel assets	500	500	0
<b>Miscellaneous</b>			
Printing & copying	500	500	0
Miscellaneous	2,000	2,000	0
<b>Total Revenue</b>	<b>1,002,000</b>	<b>1,002,000</b>	<b>0</b>

Statement of Expenses - Expenditures and Changes in Fund Balance  
Budget (POM) Basis - Annual - Unaudited  
Year ended December 31, 2008

	Budget	Actual	Variance (Under/Over)
<b>Expenditures:</b>			
<b>City of:</b>			
General Government -			
Salaries - General Administration	20,000	20,000	0.00
Compensation per diem	5,000	5,000	0.00
Compensation salaries	10,000	10,000	0
Office maintenance	5,000	5,000	0.00
Public register	200	0	200
Legal and accounting	14,000	14,000	0.00
Office paper	2,000	2,000	0.00
Insurance and benefits	6,000	5,777	2,223
Public account	2,000	2,000	0.00
Deferred compensation contributions	2,500	2,275	225
Utilities - Town Hall	10,000	10,000	0.00
Utilities - Boarding	10,000	9,750	250
Telephone expense	2,000	2,000	0.00
Office supplies	4,500	4,000	500
Gas & Electric	7,500	7,250	250
Repairs to buildings	4,000	2,875	1,125
Repairs to equipment	2,000	2,750	250
Snowing contract - Town Hall	2,000	2,000	0
Town & Supplies	1,000	1,000	0
Utilities	200	200	0
Drug (overhead) under-expense	2,000	4,200	(2,200)
Printing and copying expenses	200	0	200
Insurance and fire	5,000	0	5,000
Unemployment insurance	1,000	0	1,000
Unemployment insurance	10,000	10,000	0.00
Miscellaneous expense	800	800	0.00
Cell & internet	2,000	2,000	0.00
In Service - Gas Station - Training	1,000	1,000	0.00
In Service - Gas Station - Operations	200	200	0.00
Asset Management - Fuel	0	200	200
Engineering fees	1,000	1,200	200
<b>Total General Government</b>	<b>105,000</b>	<b>105,000</b>	<b>0.00</b>
<b>Police Department -</b>			
Salaries	60,000	60,000	0.00
Shift Program	2,000	2,000	0.00
Police Court Program	2,000	2,000	0.00
Gas & Oil	6,000	6,000	0.00
Expense allowance	1,000	1,000	0.00
Insurance and bonds	10,000	10,000	0.00
Health insurance	10,000	10,000	0.00
Salaries - Civil Serv	10,000	10,000	0.00
Telephone expense	1,000	1,000	0.00
Office supplies	2,000	1,400	600
Repairs to equipment	4,000	3,000	1,000
Fuel and supplies	2,000	2,000	0.00
Utilities	1,000	500	500
Medical expense	1,200	1,200	0.00
Cell Expense	800	700	100
Police Retirement	8,000	8,000	0.00
Training	2,000	2,000	0.00
Insurance	200	200	0.00
Miscellaneous	1,000	2,000	1,000
Public accounts	200	0	200
<b>Total Police Department</b>	<b>102,000</b>	<b>102,000</b>	<b>0.00</b>

**Plan of 2000 Capital**  
**Schedule of Revenue, Expenditures and Transfers Fund Balance**  
**Budget (GAAP basis) and Actual - General Fund**  
**For year ended December 31, 1999**

**Sheet 2**

	Budget	Actual	Transfer Reimburse
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Street and Facilities:</b>			
Sidewalk overlays	24,000	24,000	1,014
Gas & oil	1,500	1,570	0-00
Insurance & bonds	6,000	7,000	1,700
Maintenance	0	50	200
Inflation compensation	1,000	1,400	700
Repairs to equipment	4,000	4,400	0-00
Taxes & licenses	4,000	5,000	0-00
Miscellaneous	3,000	700	1,200
Miscellaneous expenses	0	50	0-00
SAR fee expense	2,000	2,500	0-00
Road repairs and materials	3,000	0-00	3,700
Street lighting	20,000	17,000	4,000
Contract and stitching	1,000	0-00	1,000
Traveling expenses	1,000	0-00	0-00
Utility billing	7,500	7,200	200
Utility billing - contract	0-00	0-00	0-00
Garbage pickup	1,500	1,000	0-00
Street signs	3,000	1,000	700
<b>Total Street &amp; Facilities</b>	<b>71,000</b>	<b>67,000</b>	<b>13,014</b>
<b>Capital Outlay:</b>			
General Government	24,000	24,000	0-00
Police Department	10,000	11,700	0-00
Miscellaneous Facilities	10,500	21,500	0-00
<b>Total Capital Outlay</b>	<b>44,500</b>	<b>57,200</b>	<b>0-00</b>
<b>Total Expenditures</b>	<b>115,500</b>	<b>124,200</b>	<b>13,014</b>
<b>Current Receipts and (or) Expenditures</b>	<b>0-00</b>	<b>0-00</b>	<b>0-00</b>
<b>Fund Balance - Beginning</b>		<b>1,710,000</b>	
<b>Minimum equity transfer to - Enterprise Fund</b>		<b>(70,000)</b>	
<b>Fund Balance - Ending</b>		<b>1,640,000</b>	



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

To the Honorable Carroll P. Bouzpain, Mayor  
and Members of the Board of Aldermen  
Abbe, Louisiana

I have audited the general purpose financial statements of the Town of Abbe, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I have conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Town of Abbe, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Town of Abbe, Louisiana, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the internal controls of trust are clearly (but not) subject to a relatively low level of risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and will be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. I noted no matters involving the internal control structure and its operation that I consider to be matters of weakness as defined above.

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



W. Kathleen Beard  
Certified Public Accountant  
June 19, 1993

**W. Kathleen Beard**  
**Certified Public Accountant**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAW AND REGULATIONS BASED ON AN ASSET OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

I have audited the general purpose financial statements of the Town of Addis, Louisiana of and for the year ended December 31, 1996, and have issued my report thereon dated June 26, 1997.

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

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

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

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



W. Kathleen Beard  
Certified Public Accountant  
June 26, 1997

## SINGLE VISIT REPORTS AND SCHEDULES

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

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

I have audited the general purpose financial statements of the Town of Adde, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-135, *Quality of State and Local Governments*. These standards and OMB Circular A-135 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

In planning and performing my audit for the year ended December 31, 1996, I considered the internal control structure of Town of Adde, Louisiana, in order to determine my auditing procedures for the purpose of expressing my opinion on the Town of Adde's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-135. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a paper on report dated June 26, 1997.

The management of Town of Adde, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, initiatives 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 recorded 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, perception of any evaluation of the structure is future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- Accounting controls -
  - Cash receipts/distributions
  
- Administrative controls -
  - Political activities
  - Debt (Debt Act)
  - Civil rights
  - Cash management
  - Federal financial reports
  - Allowable cost/limit principles
  - Drug-free workplaces
  - Administrative requirements

- Specific Requirements -
  - Types of services allowed
  - Papering
  - Special requirements

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

During the year ended December 31, 1986, Town of Abbe, Louisiana, had no major funds of financial assistance programs and expended 100.00% of its total funds of financial assist ance under the following category: federal Town of assist ance programs:

- Community Development Block Grant (Small Cities Program)
- COPI FART Grant

I performed tests of controls, as required by DMO Circular A-126, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a specific 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

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

*W. Harrison Board*

W. Harrison Board  
Certified Public Accountant  
June 28, 1957

**W. Eastman Board**  
**Certified Public Accountant**  
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**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS  
APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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

I have audited the general purpose financial statements of Town of Abbe as of and for the year ended December 31, 1989, and have issued my report thereon dated June 26, 1992.

I have applied procedures to test Town of Abbe's compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal financial statements, for the year ended December 31, 1989:

Political activity	Federal financial reports
Bribe/Black Act	Allowable cost/audit principles
Civil rights	Drug-Free Workplace Act
Local management	Administrative Requirements

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

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

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

*W. Eastman Board*

W. Eastman Board  
Certified Public Accountant  
June 26, 1992



**W. Kathleen Beard**  
**Certified Public Accountant**  
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**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH SPECIFIC REQUIREMENTS  
APPLICABLE TO NORMALIZATION PROGRAM TRANSACTIONS**

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

I have audited the general purpose financial statements of Town of Abbe, Louisiana as of and for the year ended  
December 31, 1998, and have issued my report thereon dated June 26, 1997.

In connection with my audit of the general purpose financial statements of Town of Abbe, Louisiana, and with my  
consideration of the Town's internal control structure used to administer federal programs, as required by Office of  
Management and Budget Circular 8-138, "Audits of State and Local Governments," I selected certain transactions  
applicable to certain major federal programs for the year ended December 31, 1998. As required by OMB Circular 8-  
176, I performed auditing procedures to test compliance with the requirements governing types of services allowed or  
not allowed, and eligibility that are applicable to those transactions. My procedures were substantially less in scope  
than an audit, the objective of which is the expression of an opinion on Town of Abbe, Louisiana's compliance with  
these requirements. Accordingly, I do not express such an opinion.

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

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



W. Kathleen Beard  
Certified Public Accountant  
June 26, 1997

State of Idaho, Laramie  
Schedule of Findings and Remedial Actions  
December 31, 1999

Unaudited Local

Current Year Findings - None

4 0

Five Year Findings

DEPARTMENT OF JUVENILE - Office of Community Oriented Policing Services (COPS) - 228A.F. 10.112

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

0

**Resolution:** The Town formally adopted a Drug-Free Workplace Policy and officially notified all employees.

**Statement of Condition:** The Financial Status Report for the first quarter of 1999 was filed late. The report was due on May 15, 1999 but was not filed until May 21, 1999.

0

**Resolution:** All subsequent financial status reports were found to be filed on a timely basis and were supported by accurate supporting data.

**Statement of Condition:** The Town's requests for payment were not based on accurate data and consequently reimbursement amounts requested were less than the federal share. Total applicable expenditures were \$75,444; the amount requested related to these expenditures was \$ 42,110, but should have been \$ 38,955.

0

**Resolution:** The Town maintains a subsidiary journal and ledger of past transactions to compile accurate data necessary to prepare financial status reports and requests for payment. The Town's requests for payment were found to be accurate and reflected the appropriate federal share.

Total Remedial Data

4 0

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**W. Kathleen Beard**  
**Certified Public Accountant**  
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New Orleans, Louisiana 70090  
(504) 586-3117

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE**

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

I have audited the general purpose financial statements of the Town of Belle, Louisiana, as of and for the year ended December 31, 1993, and have issued my report thereon dated June 28, 1993. These general purpose financial statements are the responsibility of the Town of Belle, Louisiana, management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Governments' Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-126, "Audits of State and Local Governments." These standards and OMB Circular A-126 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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



W. Kathleen Beard  
Certified Public Accountant  
June 28, 1993

Texas of Ability, Louisiana  
 Schedule of Federal Financial Assistance  
 Year ended December 31, 1968

Federal Grant/ Pass through Grant/ Program Title	Federal CFDA Number	Account or (Subtotal) Federal Revenue at		Reversionary Developmental Expenditures	Account or (Subtotal) Reversionary
		Fiscal Year	1968		
<b>Monetary Programs</b>					
<b>Direct assistance -</b>					
U. S. Department of Justice					
CCPS, PACT Grant	16,718	\$90,585	\$40,755	\$50,821	\$50,821
U. S. Department of Housing and Urban Development					
<b>Passed through State of Louisiana -</b>					
Division of Administration Community Development Block Grant					
South Cities Program -	14,216	\$52,452	12,189	40,228	40,228
<b>Total Federal Financial Assistance</b>		<b>\$143,037</b>	<b>\$52,944</b>	<b>\$90,091</b>	<b>\$91,049</b>