

TOWN OF HAYNESVILLE, LOUISIANA

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June 30, 1998

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



SMITH PUGH RADINOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Tom Crocker, Mayor
and the Members of the Board of Aldermen of
The Town of Haynesville, Louisiana

We have audited the accompanying general purpose financial statements of the Town of Haynesville, Louisiana, as of June 30, 1998, and for the year then ended, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Haynesville, Louisiana, as of June 30, 1998, 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 3, 1998, on our consideration of the Town of Haynesville, Louisiana's internal control structure and a report dated August 3, 1998, on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Component and Related Fund Expenses paid the Mayor and Board of Aldermen on page 14 is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Town of Haynesville, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Smith Pugh Radinowitz L.L.P.

Certified Public Accountants

August 3, 1998

COMBINED FINANCIAL STATEMENTS - OVERVIEW

TOWNS OF HAYNESVILLE, LOUISIANA

Combined Balance Sheet - All Fund Types and Account Group
 June 30, 2009

	Governmental Fund Types		Proprietary Fund Types		Special Revenue Fund Types		Total	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
ASSETS								
Restricted cash equivalents	100,000	46.0%	0.000	0.0%	0.000	0.0%	100,000	46.0%
Accounts receivable	100,000	46.0%	0.000	0.0%	0.000	0.0%	100,000	46.0%
Inventory	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Prepaid expenses	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Other assets	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
LIABILITIES AND NET POSITION								
Accounts payable	100,000	46.0%	0.000	0.0%	0.000	0.0%	100,000	46.0%
Accrued liabilities	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Deferred revenues	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Other liabilities	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Net position	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Total	200,000	100.0%	0.000	0.0%	0.000	0.0%	200,000	100.0%
ASSETS								
Restricted cash equivalents	100,000	46.0%	0.000	0.0%	0.000	0.0%	100,000	46.0%
Accounts receivable	100,000	46.0%	0.000	0.0%	0.000	0.0%	100,000	46.0%
Inventory	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Prepaid expenses	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Other assets	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
LIABILITIES AND NET POSITION								
Accounts payable	100,000	46.0%	0.000	0.0%	0.000	0.0%	100,000	46.0%
Accrued liabilities	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Deferred revenues	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Other liabilities	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Net position	0.000	0.0%	0.000	0.0%	0.000	0.0%	0.000	0.0%
Total	200,000	100.0%	0.000	0.0%	0.000	0.0%	200,000	100.0%

See accompanying notes to financial statements.

TOWN OF HAYNESVILLE, LOUISIANA

Continued Statement of Revenues, Expenditures, and Changes
in Fund Balances - All (Governmental) Fund Types
Year Ended June 30, 1998

	Governmental Fund Types				Totals (All Governmental Funds)	
	General	Special Revenues	Debt Service	LCRMO Program	1998	1997
Revenues:						
Taxes	\$ 341,790	\$ 504,896	\$ 100,000	\$ -	\$ 746,313	\$ 700,733
Licenses and permits	55,411				55,421	48,967
Intra-governmental	39,425				39,425	35,880
Federal and State grants				43,882	43,882	-
Municipal Park			699		699	18,791
Revolvs		58,064			58,064	46,983
Interest	108	13,323			13,427	12,779
Miscellaneous	54,658	2,715	231		57,604	56,758
Total revenues	<u>715,152</u>	<u>579,304</u>	<u>194,236</u>	<u>43,882</u>	<u>1,537,117</u>	<u>1,515,911</u>
Expenditures:						
General government	165,409	144,710	26,650		336,769	329,198
Public safety	159,774	29,158			189,130	212,173
Street and drainage	174,112	3,913			178,024	118,982
Recreation			24,140		24,140	39,847
Grant expenditures				43,312	43,312	-
Capital outlay	1,804	33,143	31,803		70,850	92,114
Debt service:						
Principal retirement		67,843	43,800		111,643	103,894
Interest and bond charges		6,882	13,732		20,614	28,541
Total expenditures	<u>471,211</u>	<u>281,893</u>	<u>112,232</u>	<u>43,122</u>	<u>918,458</u>	<u>882,652</u>
Excess (deficiency) of revenues over expenditures	<u>(186,059)</u>	<u>(281,581)</u>	<u>(21,006)</u>	<u>2,118</u>	<u>(667,875)</u>	<u>(24,055)</u>
Other financing sources (uses):						
Operating transfers in	206,700	7,863	39,891		254,454	262,550
Operating transfers out	(84,372)	(224,293)	(2,889)		(311,554)	(230,050)
Total other financing sources (uses)	<u>122,328</u>	<u>(216,430)</u>	<u>37,002</u>		<u>(11,776)</u>	<u>32,500</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>34,210</u>	<u>(38,410)</u>	<u>12,569</u>	<u>2,118</u>	<u>(87,192)</u>	<u>33,501</u>
Fund balance (deficit) at beginning of year, restated	<u>(311,873)</u>	<u>(380,000)</u>	<u>(51,483)</u>		<u>(743,356)</u>	<u>(644,368)</u>
Fund balance (deficit) at end of year	<u>\$ (277,663)</u>	<u>\$ (318,410)</u>	<u>\$ (38,914)</u>	<u>\$ (2,118)</u>	<u>\$ (637,095)</u>	<u>\$ (235,699)</u>

TOWN OF HAYNESVILLE, LOUISIANA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue, and Debt Service Funds Year Ended June 30, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Disadvantage)	Budget	Actual	Variance Favorable (Disadvantage)
Revenues						
Total	\$ 191,000	\$ 201,200	\$ 10,200	\$ 191,000	\$ 204,898	\$ 13,898
License and permits	47,100	50,444	3,344			
Intergovernmental	75,000	79,841	4,841			
Municipal PWS						
Sewer				29,000	30,000	1,000
Water	800	100	(700)		13,507	13,507
Maintenance	21,200	21,682	482	11,000	3,731	(7,269)
Total revenues	144,300	152,072	7,772	40,000	47,238	7,238
Expenditures						
General government	201,100	207,600	6,500			
Public safety	141,000	148,776	7,776	14,000	28,776	(14,776)
Street and drainage	100,000	114,100	(14,100)		1,700	(15,800)
Recreation						
Capital outlay	11,000	1,900	9,100		13,000	(11,100)
Debt service						
Principal payments				71,000	67,000	4,000
Interest and fiscal charges				10,000	1,000	9,000
Total expenditures	453,100	472,376	(19,276)	85,000	102,476	(17,476)
Transfers (deficiency) of revenues over expenditures	(308,800)	(270,174)	38,626	(100,000)	(55,238)	(44,638)
Other financing resources (uses)						
Operating transfers in	300,000	298,776	1,224		1,000	1,224
Operating transfers out		(16,576)	16,576	(200,000)	(204,700)	(4,700)
Total other financing resources (uses)	300,000	(283,300)	(17,300)	(200,000)	(203,700)	(3,700)
Transfers (deficiency) of revenues over expenditures and other financing resources (uses)	14,500	16,198	1,698	(14,000)	38,476	52,476
Fund balance (deficiency) beginning of year	1,000,000	1,111,000	111,000	300,000	300,000	-
Fund balance (deficiency) at end of year	\$ 1,014,500	\$ 1,233,198	\$ 218,698	\$ 1,186,000	\$ 1,338,476	\$ 152,476

See accompanying notes to financial statements.

TOWN OF HAYNESVILLE, LOUISIANA

Combined Statement of Revenues, Expenses, and
Changes in Retained Earnings - Proprietary Fund
Year ended June 30, 1999

With Comparative Totals for Year Ended June 30, 1997

	Electric Fund	
	1999	1997
Operating revenues:		
Intrastate water sales	\$ 101,298	\$ 101,794
Sewerage service charges	143,257	143,662
Solid waste disposal service charges	81,841	98,652
Miscellaneous revenues	4,323	1,481
Total operating revenues	<u>330,719</u>	<u>345,589</u>
Operating expenses:		
Personal services	211,758	207,337
Supplies	24,979	38,921
Utilities	12,888	14,400
Repairs and maintenance	122,640	87,156
Contracted services	93,608	104,906
Miscellaneous	8,271	5,366
Depreciation	95,331	87,582
Total operating expenses	<u>776,344</u>	<u>686,227</u>
Operating income	<u>34,821</u>	<u>159,362</u>
Nonoperating revenues:		
Interest income	1,766	1,884
Total nonoperating revenues	<u>1,766</u>	<u>1,884</u>
Income before operating transfers	<u>36,587</u>	<u>161,246</u>
Other financing acts:		
Operating transfers in	2,580	-
Operating transfers out	(11,872)	(11,280)
Total other financing acts	<u>(9,292)</u>	<u>(11,280)</u>
Net income (loss)	4,335	(10,034)
Amount charged to contribution accounts:		
Depreciation on fixed assets	29,145	29,145
Retained earnings at beginning of year	<u>158,802</u>	<u>229,189</u>
Retained earnings at end of year	<u>\$ 163,137</u>	<u>\$ 219,155</u>

TOWN OF HAYNESVILLE, LOUISIANA

Combined Statement of Cash Flows - Proprietary Fund

Year Ended June 30, 1998

With Comparative Totals for Year Ended June 30, 1997

	<u>Enterprise Funds</u>	
	<u>1998</u>	<u>1997</u>
Cash Flows from operating activities:		
Cash received from customers	\$ 577,881	\$ 578,362
Cash payments for supplies and services	(257,287)	(330,381)
Cash payments for salaries and benefits	(252,845)	(218,817)
Net cash provided by operating activities	<u>68,749</u>	<u>29,164</u>
Cash Flows from capital and related financing activities:		
Principal payments	(4,749)	(5,004)
Interest paid	(1,384)	(1,281)
Net cash used for capital and related financing activities	<u>(6,133)</u>	<u>(6,285)</u>
Cash flows from noncapital financing activities:		
Net increase in money deposits	2,008	1,150
Net cash provided by noncapital financing activities	<u>2,008</u>	<u>1,150</u>
Cash flows from investing activities:		
Purchase of property, plant and equipment	-	(28,614)
Net (increase) decrease in inter-fund receivables	1,583	(6,869)
Net cash used for investing activities	<u>1,583</u>	<u>(35,483)</u>
Net increase (decrease) in cash and cash equivalents	84,117	(29,065)
Cash and cash equivalents at beginning of year	165,351	195,759
Cash and cash equivalents at end of year	<u>\$ 249,468</u>	<u>\$ 166,694</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 13,811	\$ (71,652)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	66,933	97,981
Changes in assets and liabilities:		
Decreases in operating assets:		
Accounts receivable	(8,578)	6,339
Decreases in operating liabilities:		
Accounts payable	(1,883)	(471)
Adjustments:		
Retained earnings		
Operating transfers in	2,500	-
Operating transfers out	(13,811)	(11,869)
Nonoperating revenues	1,788	1,404
Interest paid	(1,384)	(1,281)
Net cash provided by operating activities	<u>\$ 68,749</u>	<u>\$ 29,164</u>

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

The Town of Haynesville was incorporated August 14, 1981 under the provisions of the Louisiana Act. The Town operates under the Mayor-Board of Aldermen form of government.

1. Summary of Significant Accounting Policies

The Town of Haynesville complies with Generally Accepted Accounting Principles (GAAP). The Town's reporting entity applies all relevant Government Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. GASAP is applicable to governments also conform to the requirements of Louisiana revised statute 24:517 and the guidelines set forth in the "Louisiana Municipal Audit and Accounting Guide."

The following is a summary of certain significant accounting policies:

- A. **Reporting Entity** - This report includes all funds and account groups which are controlled by or dependent on the Town's Executive and Legislative Branches (the Mayor and Board of Aldermen). Control by or dependence on the Town was determined on the basis of budget adoption, voting authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.
- B. **Fund Accounting** - The accounts of the Town are organized on the basis of funds and account groups, each of which encompasses separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the manner by which operating activities are controlled. The following funds and group-of-accounts are used by the Town:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. All financial resources, except those required to be accounted for in another fund, are accounted for in the General 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 specific purposes.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt including principal, interest, and related costs.

LCDBG Projects Fund - The LCDBG Projects Fund accounts for all financial resources used for the acquisition or construction of major capital facilities.

Proprietary Funds

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

General Fixed Assets and General Long-Term Debt Account Groups

General Fixed Assets - The General Fixed Assets Account Group is used to account the fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or, on insured historical cost if actual historical cost is not available. Depreciated fixed assets are valued at their estimated fair value on the date of valuation. No depreciation is recorded on general fixed assets.

General Long-Term Debt - The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

1. Summary of Significant Accounting Policies (Continued)

- C. **Basis of Accounting** - The accounting and financial reporting treatment applied to 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 generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental revenues. Expenditures are recorded when the related fund liability is incurred.

These revenues susceptible to accrual are property taxes, franchise taxes, interest revenues and charges for services. Fines, permits and license revenues are not susceptible to accrual because generally they are not measurable until received in cash.

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

- B. **Use of Estimates** - The preparation of financial statements generally requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

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

1. The Mayor prepares a proposed budget, and submits same to the Board of Aldermen no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget, at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.

TOWN OF BAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

1. Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting (Continued)

5. The budget system is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditures. The Board of Aldermen may revise or amend the budget at its discretion during legally convened sessions. Management may amend the budget only below the department level. The 1998 budget was not amended. The 1997 budget was amended for additional public safety, street, drainage, and capital outlay expenditures in accordance with Louisiana law.
6. The Town utilizes formal budgetary integration as a management control device for all funds.

F. Investments - All investments are interest bearing deposits with original maturity dates in excess of three months and are stated at cost which approximates market value. Town's investments comply with Louisiana Statute (LSA-RS 33:2934).

G. Inventories - Inventory of supplies in the Proprietary Fund is not material and is charged to expenditure as purchased.

H. Bad Debts - Uncollectible amounts due for the customer's utility and ad valorem taxes receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. No provision for uncollectible ad valorem taxes has been deemed necessary. The allowance for customer's utility receivables was \$1,700 and \$4,700 at June 30, 1998 and 1997, respectively.

I. Property, Plant, and Equipment -

General Fixed Assets Account Group

Fixed assets in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets, including roads, bridges, canals and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized along with other general fixed assets. No depreciation has been provided on such assets.

Utility and Sewer System

Additions to the utility plant in service are recorded at cost or, if contributed property, at their estimated fair value at time of cost allocation. Repairs and maintenance are recorded as expenses, unless such betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

3. Summary of Significant Accounting Policies (Continued)

L. Property, Plant, and Equipment (Continued)

Utility and Sewer Systems (Continued)

Depreciation has been calculated on each class of depreciable property using the straight-line basis, with one-half year's depreciation calculated in the year of acquisition. The estimated service lives for asset type are as follows:

Utility Plant:	
Water Utility:	
Water Works	40 Years
Water Meters	40 Years
Compressor	4 & 5 Years
Other Equipment	4, 5 & 10 Years
Water Tank Network	15 Years
Sewerage and Sanitation:	
Lines, Pump Stations, etc.	40 Years
Automated Trucks	4 - 6 Years
Other Equipment	10 Years
Landfill	20 Years
Sewer User Fund:	
Sewerage Disposal Plant	60 Years
Equipment	60 Years
Wrenches	4 & 5 Years
Lift Pump Network	30 Years

A. Compensated Absences - The Town of Haynesville has the following policy relating to vacation and sick leave:

Vacation - Five days after non-continuous year of service; ten days after ten continuous years of service and thereafter. Vacation days must be used in the calendar year of entitlement. Unused days do not accrue.

Sick leave - limited to thirty days at full pay and thirty days at half-pay. Days must be used within the calendar year and do not accrue.

The cost of various leave privileges, computed in accordance with Social Security Administration (SSA) Qualification Service Cost, is recognized as a current-year expenditure in the governmental funds and proprietary funds, when leave is actually taken.

K. Fund Equity

Contributed Capital

Contributed capital is recorded in the Enterprise Fund for capital grants received for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on the full portion of the assets acquired or contributed from such sources.

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally recognized for a specific future use.

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

1. Summary of Significant Accounting Policies (Continued)

K. Fund Equity (Continued)

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

L. Interfund Transactions

Quasi-integral transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute interfund transfers in a fund for expenditures, or revenues initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the contributing fund and as reductions of expenditures/expenses in the fund that is benefited.

All other interfund transactions, except quasi-integral transactions and reimbursements, are reported as transfers. Reversing or non-reciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

M. Sales Taxes

Proceeds from a one percent (1%) sales and use tax shall be collected and used for the purposes of opening, constructing, paving, resurfacing, improving and/or maintaining streets, alleys, sidewalks and bridges; connecting, repairing, extending, improving, resurfacing and/or maintaining street light facilities, waterworks, sewers and sewage disposal works, garbage collection and waste disposal facilities, police department stations and equipment, public buildings and/or fire department stations and equipment, including fire engines, public parks and/or recreational facilities, airport facilities and parking and airport facilities, the necessary land, equipment and furnishings for the abovementioned public works, buildings, improvements and facilities, title to which improvements shall be in the public, or for any one or more of said purposes, all as authorized by Sub-Part 1, Chapter 6, Title 33 of the Louisiana Revised Statutes of 1998 (R.S. 33:2711 et seq.).

The Town of Haynesville, State of Louisiana, is also authorized to levy and collect a tax of one percent (1%) for a period of five (5) years upon the sale or rental, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in said Town, as defined in R.S. 47:301 to 47:317, inclusive, with the revenues derived from said sales and use tax to be deposited in a special fund and dedicated and used for the purposes of industrial construction, improvement and/or development, opening, constructing, paving, resurfacing, improving and/or maintaining streets, alleys, sidewalks and bridges, connecting, repairing, extending, improving, resurfacing and/or maintaining street lighting facilities, waterworks, sewers and sewage disposal works, garbage collection and waste disposal facilities, police department stations and equipment, public buildings and/or fire department stations and equipment, including fire engines, public parks and recreational facilities, airport facilities and parking facilities, and purchasing and acquiring the necessary land, equipment and furnishings for the abovementioned public works, buildings, improvements and facilities, title to which improvements shall be in the public, or for any one or more of said purposes, all as authorized by Sub-Part 1, Chapter 6, Title 33 of the Louisiana Revised Statutes of 1998 (R.S. 33:2711, et seq.).

N. Comparative Data - Comparative totals for the prior year have been presented in the accompanying general purpose financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, presentation of prior-year amounts by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

1. Summary of Significant Accounting Policies (Continued)

- D. 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 cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated line. Interfund eliminations have not been made in the aggregation of this data.
- E. Statements of Cash Flows** - For the purposes of the Statement of Cash Flows, the Enterprise Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.
- G. Redeemable Deposits** - The Utility Fund of the Town requires customers to place a deposit before service is rendered. These monies are considered restricted and are held until the customer discontinues service.
- H. Reconciliation** - Certain 1997 amounts were reclassified to conform to 1998 presentation.

2. Cash and Cash Equivalents

As June 30, 1998, the carrying amount of the Town's deposits was \$711,960 and the bank balance was \$700,899. The total bank balance was covered by federal depositors insurance. The Town has a three-party participating agreement between the Town, Peoples Bank & Trust and Deposit Guaranty National Bank.

The carrying amount of the Town's deposits of each fund are composed of the following:

	Cash and Cash Equivalent	Total
General Fund	\$ 56,944	\$ 56,944
Special Revenue Funds	489,900	489,900
Debt Service Fund	16,845	16,845
LCDBG Projects Fund	4,344	4,344
Enterprise Funds	204,717	204,717
	\$ 720,950	\$ 720,950

The Town's deposits are categorized to give an indication of the level of risk assumed by the Town at year end. Category 1 includes deposits that are insured or guaranteed or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unguaranteed deposits for which the securities are held by the counterpart's trust department or agent in the Town's name. Category 3 includes uninsured and unguaranteed deposits for which the securities are held by the counterpart, or by its trust department or agent but not in the Town's name.

Description	Category			Carrying Amount	Market Value
	1	2	3		
FDIC Insurance - Bank One	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000
FDIC Insurance - FBT	100,000	-	-	100,000	100,000
FHSL - FBT	-	200,000	-	200,000	200,000
U. S. Treasury - Bank One	-	344,863	-	344,863	344,863
Uninsured - FBT	-	21,897	-	21,897	21,897
	\$ 200,000	\$ 571,960	\$ -	\$ 773,960	\$ 773,960

TOWN OF HAYNEVILLE, LOUISIANA

Notes to Financial Statements June 30, 1998

2. Cash and Cash Equivalents (Continued)

Investment funds are under the custody of the Town Clerk. Investing is performed in accordance with investment policies complying with State Statutes and the Town charter. Pooled funds may be invested in: (1) direct obligations of the United States government or the payment of which are full faith and credit of the United States government is pledged, (2) certificates of deposit at savings and loan associations and federally insured banks whose accounts are FDIC-insured, and (3) savings accounts at savings and loan associations and banks, to the extent fully insured.

3. Levied Taxes

For the year ended June 30, 1998, rates of 14.12 mills were levied on property with assessed value totaling \$7,811,620 and were dedicated as follows:

General operation	9.14 mills
Sewerage and streets	5.08 mills

Total taxes levied were \$110,980. Taxes in the amount of \$11,437 were receivable at June 30, 1998. All taxes due are from current roll.

The Town policy is not to maintain delinquent Taxes Receivable at June 30. As based on prior years experience, an allowance for uncollectible taxes would offset the receivable balance.

The Town sends out delinquent tax notices on or near November 1. The due date for payment is December 31. Any taxes paid after January 1, are assessed a 10% penalty and are carried over to the Town's attorney for filing on March 31. The accounts listed here in the attorney account mainly of taxes assessed on town trailers which are no longer maintained within the Town corporation limits.

4. Interfund Receivables, Payables

A summary of interfund receivables and payables is as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ 129,262	\$ 228,628
Edis Service Fund	30,124	-
Enterprise Funds	188,894	46,076
Special Revenue Funds	45,818	108,163
LCDBG Project Fund	-	143
	<u>\$ 444,098</u>	<u>\$ 483,010</u>

5. Changes in Fixed Assets

A summary of changes in general fixed assets is as follows:

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
Land	\$ 389,379	\$ -	\$ -	\$ 389,379
Buildings and improvements	1,073,587	15,483	-	1,089,070
Equipment	828,028	14,880	-	842,908
	<u>\$ 4,290,994</u>	<u>\$ 30,363</u>	<u>\$ -</u>	<u>\$ 4,421,357</u>

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

B. Changes in Fixed Assets (Continued)

A summary of proprietary fund-type assets as of June 30, 1998 and 1997, are as follows:

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
Utility Fund:				
Water utility:				
Land	\$ 3,000	\$	\$	\$ 3,000
Waterworks	882,452			882,451
Water meters	38,908			38,968
Computer	9,377			9,377
Other equipment	83,691			83,691
Water main crews	37,988			37,988
Water well control truck	23,121			23,121
Beverages and sanitation:				
Lines, pump stations, etc.	624,642			624,642
Autos and trucks	39,878			39,878
Other equipment	156,712			156,712
Landfill	165,969			165,969
Less accumulated depreciation	<u>(1,381,842)</u>	<u>-</u>	<u>-</u>	<u>(1,381,842)</u>
Net fixed assets	<u>\$ 789,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 789,327</u>
	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
Other than Utility Fund:				
Land	\$ 16,388	\$	\$	\$ 16,388
Land - right of way	9,000			9,000
Sewerage disposal plant	1,820,126			1,812,976
Equipment	18,988			18,988
Washroom	1,746			1,746
14th pump crew	23,121			23,121
Less accumulated depreciation	<u>(114,998)</u>	<u>-</u>	<u>-</u>	<u>(114,971)</u>
Net fixed assets	<u>\$ 1,578,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,578,671</u>

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

4. Leases

The Town of Haynesville records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

Type	Recorded Amount
Equipment (JIT&G)	<u>\$ 151,211</u>

The following is a schedule of lease minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1998:

Fiscal	Equipment JIT&G
1999	\$ 61,676
2000	37,796
2001	51,739
Total minimum lease payments	151,211
Less - amount representing interest	35,538
Present value of net minimum lease payments	<u>\$ 115,673</u>

All principal and interest requirements are funded in accordance with Louisiana Law by the annual ad valorem tax levied on taxable property within the parish (as defined as indicated). As June 30, 1998, the Town of Haynesville has accumulated \$68,658 in the Debt Service Funds for lease-debt requirements.

In accordance with Louisiana Revised Statutes, the Town of Haynesville is legally restricted in the amount of long-term bonded debt that may be issued. As June 30, 1998, the Town has an outstanding bonded debt.

The Town of Haynesville has no operating leases.

5. Note Payable

The Town of Haynesville records items under a note payable as an asset and an obligation in the accompanying financial statements. The following is an analysis of the note payable:

Type	Recorded Amount
Equipment (Enterprise Funds)	<u>\$ 71,028</u>

The following is a schedule of lease loan payments, together with the present value of the loan payments, as of June 30, 1998:

Fiscal	Equipment (Enterprise Funds)
1999	\$ 3,508
2000	4,520
Total Loan Payments	8,028
Less-amount representing interest	811
Present value of loan payments	<u>\$ 7,217</u>

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

B. Fund Balances

The following individual fund has a deficit in unreserved fund balance at June 30, 1998:

General Fund	\$ (21,607)
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C. Pension Plan

Municipal Employees' Retirement System of Louisiana (System)

A. Plan Description.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the municipality are members of Plan A.

All permanent employees working at least 20 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in the System.

Under Plan A, employees who meet or is after age 60 with at least 10 years of creditable service, or at after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 7 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 30 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their pension contributions, may retire at the ages specified above and receive the benefits accrued in their final of accumulation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 1907 Orleans Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 835-4818.

B. Funding Policy

Under Plan A, members are required by state statute to contribute 9.29 percent of their annual-covered salary, and the Town of Haynesville is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each period. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Town of Haynesville are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:583, the employer contributions are determined by actuary valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Town of Haynesville contributions to the System under Plan A for the years ending June 30, 1998 and 1997, were \$13,981 and \$13,531, respectively, equal to the required contributions for each year.

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

9. Pension Plan (Continued)

Municipal Police Employees Retirement System of Louisiana (System)

A. Plan Description

All full-time police department employees engaged in law enforcement are required to participate in the System. Employees who terminate after age 50 with at least 30 years of creditable service or at or after age 55 with at least 20 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.1/3 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (824) 920-8820.

B. Funding Policy

Plan members are required by state statute to contribute 7.5 percent of their annual covered salary and the Town of Haynesville is required to contribute at an actuarially determined rate. The current rate is 9.8 percent of annual covered payroll. The contribution requirements of plan members and the Town of Haynesville are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:193, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Town of Haynesville's contribution to the System for the years ending June 30, 1998 and 1997 were \$9,864 and \$11,723, respectively, equal to the required contributions for each year.

10. Interfund Operating Transfers

Interfund fund operating transfers for fiscal year 1998, were as follows:

	Transfer In	Transfer Out
General Fund	\$ 236,730	\$ 6,479
Special Revenue Funds	7,865	254,743
Debt Service Fund	34,991	1,086
Enterprise Funds	2,881	13,811
Totals	<u>\$ 312,467</u>	<u>\$ 312,467</u>

11. Commitments and Contingencies

There are currently no pending or threatened litigations.

The Town is exposed to various risks of loss related to fire, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Town carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. Self-insurance have not provided insurance coverage in any of the past three fiscal years.

TOWN OF HAYNESVILLE, LOUISIANA

Notes to Financial Statements
June 30, 1998

11. Commitments and Contingencies (Continued)

The Town participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Litigation - The Town is the defendant in various lawsuits arising principally in normal course-of-operations. In the opinion of the administration, the outcome of these lawsuits will not have a material adverse effect on the accompanying restated financial statements and accordingly, no provision for losses has been recorded.

12. Reserved and Designated Retained Earnings/Fund Balances

Enterprise Fund \$ 50,234

The Enterprise Fund requires that cash be restricted in an amount equal to firm's deposits. Since adequate cash is unavailable at June 30, 1998, the amount was reserved from retained earnings.

13. Related-Party Transactions

Procedures, observations, and inquiries did not disclose any material related party transactions for the fiscal year ended June 30, 1998.

TOWN OF HAYNESVILLE, LOUISIANA

**Schedule of Mayor's and Aldermen's
Compensation and Reimbursed Expenses
For the Year Ended June 30, 1998**

	<u>Compensation</u>	<u>Reimbursed Expenses</u>	<u>Total</u>
Mayor Crocker	\$ 19,314	\$ 4,800	\$ 24,114
Alderman Taylor	3,000	-	3,000
Alderman Kendrick	3,000	180	3,180
Alderman Killip	3,000	3,178	6,178
Alderman Mize	3,000	1,818	4,818
Alderman Baird	<u>3,180</u>	<u>3,531</u>	<u>6,711</u>
Total	<u>\$ 45,494</u>	<u>\$ 13,399</u>	<u>\$ 58,893</u>



SMITH PUGH HABINOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Tom Cooke, Mayor
and the Members of the Board of Aldermen of the
Town of Haynesville, Louisiana

We have audited the general purpose financial statements of the Town of Haynesville, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 3, 1998.

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

The management of the Town of Haynesville, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required in areas the expected benefits and related control internal control structure policies and procedures. The objective 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 recorded in accordance with management's authorizations 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 our audit of the general purpose financial statements of the Town of Haynesville, Louisiana, for the year ended June 30, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily detect all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted matters involving the internal control structure and its operation that we have reported in the management of the Town of Bayouville, Louisiana, in a separate letter dated August 3, 1998.

This report is intended for the information of management and the Board of Aldermen. However, this report is a matter of public record and its distribution is not limited.

Samuel Pugh Robinson, III
Certified Public Accountant

August 3, 1998



SMITH PUGH RABINOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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 801 PEARSON ROAD SUITE 110 MONROE, LOUISIANA 70119 • TELEPHONE (504) 222-8828 • FAX (504) 222-4888

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 BASED ON AN AUDIT OF GENERAL PURPOSE
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
 SUPERVISORY ACCOUNTING STANDARDS**

The Honorable Tom Caplan, Mayor
 and the Members of the Board of Aldermen of the
 Town of Haynesville, Louisiana

We have audited the general purpose financial statements of the Town of Haynesville, Louisiana, used and to be prepared June 30, 1998, and have based our report thereon dated August 3, 1998.

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

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

The results of our tests disclosed 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 Board of Aldermen. However, this report is a matter of public record and its distribution is not limited.

Smith Pugh Rabbinowitz LLP
 Certified Public Accountants

August 3, 1998



SMITH BRADY MANNINGWITZ & L.L.P., CERTIFIED PUBLIC ACCOUNTANTS

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2811 Louisiana Street, Suite 1117, Metairie, Louisiana • 71304-0000 • Telephone 225 742 4600 • Fax 225 742 4600

11-17-1998
11-17-1998

August 3, 1998

The Honorable Tom Crocker, Mayor
and the Members of the Board of Aldermen of
The Town of Bayouville, Louisiana

In planning and performing our audit of the general purpose financial statements of the Town of Bayouville, Louisiana, for the year ended June 30, 1998, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. These matters does not affect our reports dated August 3, 1998, on the general purpose financial statements of the Town of Bayouville, Louisiana.

PUBLIC BID LAW

During our audit, we noted that the public bid law was not followed in two instances. The Town purchased a vehicle from Roadshow Motors for 28,000.00 and paid Kay's Tumb Service a total of 28,400.00 in 1998 without getting quotes from other bidders. The Public Bid Law requires that the Town obtain at least three price quotes from different suppliers when the expenditure exceeds 17,500.00 but not over 215,000.00. If the purchases are exempt from this law, supporting documentation should be placed in the bid file.

We recommend that the Town's purchase policy be reviewed due adequacy. The policy should specify items which require bids and items which are exempt from the requirements. There should be a file maintained for all purchases that exceed 17,500.00. Proper file documentation for those purchases would include, at a minimum, evidence of quotes obtained (or documentation supporting exemption from this requirement) and notation of the bid accepted.

Public Service-Related Travel Expenditures

During the audit, we noted several transactions where the Town failed to get travel expenditure receipts from council members. One significant instance in particular was a trip that Alderman James Major took in March 1998, to the SEC Conference in Washington, D.C. An invoice for his hotel stay has not been submitted to the Town.

We recommend that the Town's policies and procedures on this matter be reviewed and revised to prevent similar incidents from happening in the future. We also recommend that the Town obtain the hotel receipt from Alderman Major and for him to refund the Town if necessary.

Cash Management Loan

As of June 30, 1998, the Team's deposits at Peoples Bank & Trust were not adequately secured. The Cash Management law requires that a periodic review of an entity's highest amount of deposits during a period be reviewed and to determine if collateral pledges were adequate at that time.

We recommend that the Team's policies and procedures be reviewed and updated on this issue to prevent from this incident from happening again. The Team should review their deposits on a monthly basis with their bank and determine if there is adequate security pledged against their deposits.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Team officials, and we will be pleased to discuss them in further detail at your convenience.

Sincerely,



Smith, Hugh A. Accountant

H TOWN OF HAYNESVILLE
10053 HWY 79
HAYNESVILLE, LA 71038
(318)-624-0911 FAX 624-1308

PAID
10/13/08
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October 13, 2008

Legislative Audit Advisory Council
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-4397

Dear Mr. Kyle:

This is in response to our auditor's management letter dated August 3, 2008.

Public Bid Law:

This was an innocent oversight on our part. Policies have been implemented so this incident should not happen again.

Public Servant Reimbursed Travel Expenditures:

The Town will attempt to obtain the hotel receipt from Alderwoman Major. The Town will also review and revise policies to prevent this incident from happening again.

Cash Management Laws:

The Town will review total deposits on a monthly basis with their bank to determine if there is adequate security pledged against their deposits.

Approved,
Marilyn Bush
Marilyn Bush
Cty. Clerk