

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Town of Plain Dealing
Plain Dealing, Louisiana

December 22, 1999



Audit Resolution Report

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

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TOWN OF PLAIN DEALING

Plain Dealing, Louisiana

Audit Resolution Report
Dated November 10, 1999

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

December 22, 1999

Town of Plain Dealing
Plain Dealing, Louisiana

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DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

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November 10, 1999

**HONORABLE J. "TOM" SCHEDLER, CHAIRMAN,
AND MEMBERS OF THE LEGISLATIVE
AUDIT ADVISORY COUNCIL**

Baton Rouge, Louisiana

We have performed a limited examination of the Town of Plain Dealing. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine whether the town has taken appropriate action to resolve the findings cited in the audit report dated February 12, 1999, issued by Smith, Pugh & Rabinowitz, L.L.P., Certified Public Accountants.

The accompanying report includes unresolved findings. We will continue to monitor those findings until the town resolves the findings. Copies of this report have been delivered to the town and other authorities as required by state law.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

ESS:GLM:GCA:sev

TOWN OF PLAIN DEALING
Plain Dealing, Louisiana

BACKGROUND AND METHODOLOGY

Smith, Pugh & Rabinowitz, L.L.P., Certified Public Accountants, issued an audit report dated February 12, 1999, on the financial statements of the Town of Plain Dealing as of and for the year ended December 31, 1998. The audit report included five findings relating to internal control deficiencies and four findings relating to violations of state laws and regulations.

We visited the town to determine whether appropriate action was taken to correct the matters included in the report. Our procedures consisted of the following: (1) examining selected town records; (2) interviewing certain employees of the town; (3) reviewing applicable Louisiana laws and Attorney General opinions; and (4) making inquiries to the extent we considered necessary to achieve our purpose.

LEGISLATIVE AUDITOR

TOWN OF PLAIN DEALING Plain Dealing, Louisiana

CONCLUSIONS

Based on the results of the procedures performed during our visit to the town, we conclude that the town has taken the following steps to resolve the findings contained in the Smith, Pugh & Rabinowitz report dated February 12, 1999:

1. The town is currently reimbursing payroll expenditures paid out of one fund for another fund on a monthly basis.
2. The town passed a motion and excess monies remaining in the capital project fund were transferred to the sewer fund checking account to be used for the normal operations of the sewer fund.
3. The sewer rate increase was approved in May 1998, and the increase was reflected in customer bills beginning in September 1998.
4. The mayor informed us that he is currently preparing the year 2000 annual budget. We were informed that the budget will include the signed budget message and sufficient revenue and expenditure details for the general fund and each special revenue fund in addition to showing the estimated fund balances at the beginning and end of the fiscal year.
5. The town is currently disconnecting utility service to customers with utility bills that are delinquent more than 25 days.
6. The town amended its minutes to include previously omitted declarations regarding two emergency water system repairs and an omitted resolution involving the levying of 1998 ad valorem taxes.

Management of the town did not fully address the following findings included in the Smith, Pugh & Rabinowitz report dated February 12, 1999:

1. The town is not fully accounting for traffic tickets.
2. The town now maintains customer utility deposit details; however, this detail is not reconciled monthly to the related general ledger cash and liability accounts.
3. The town prepared a listing of fixed assets; however, this listing is not complete.

As we evaluated the findings contained in the Smith, Pugh & Rabinowitz report, the following matters came to our attention:

1. The utility accounts receivable balance in the general ledger is not reconciled monthly with the detailed accounts receivable trial balance.

LEGISLATIVE AUDITOR

Town of Plain Dealing Plain Dealing, Louisiana Conclusions (Concluded)

2. Controls over receipts and disbursements need to be improved.
3. The town violated the public bid law.
4. Controls over payroll need to be improved.
5. The town's formal policies and procedures are not complete.
6. The town's monthly financial statements are not formally presented and discussed at board meetings.
7. The town is not amending its budget as required by Louisiana law.
8. The town does not maintain certain financial records at the town hall.
9. The computer backup diskette containing the town's financial records is not maintained off-site.
10. Controls over confiscated weapons and drugs need to be improved.

The Findings and Recommendations section of this report provides details for our conclusions for the findings not fully addressed by management of the town and the additional matters that came to our attention during our follow-up review.

LEGISLATIVE AUDITOR

TOWN OF PLAIN DEALING
Plain Dealing, Louisiana

FINDINGS AND RECOMMENDATIONS

Need to Improve Controls Over Traffic/Misdemeanor Tickets

The supply of traffic/misdemeanor ticket books is not adequately safeguarded, tickets issued to police officers are not reconciled with the issued citations returned by those officers, and accounting for the final disposition of citations is not done. Good controls over ticket books require that the supply of ticket books be locked, ticket books be issued only when police officers return those tickets as issued citations, and those citations have been recorded as issued citations. In addition, good controls require that records be maintained that account for all issued citations and their final disposition.

Unused books are kept in opened boxes on the floor in the town marshal's office located in the police department building. The town marshal issues new ticket books to police officers after receipt of completed ticket books; however, there are no records that account for issuance and receipt. The town marshal turns in the copies of issued citations to the town hall for fine calculation, collection, and final disposition; however, the marshal does not turn in voided tickets and copies of citations that are forwarded to the Twenty-Sixth Judicial District Court. The town maintains an alphabetical file of citations by offender and a listing of citations by court date; however, there are no records maintained that account for the numerical sequence of citations. Therefore, we could not determine whether citations were issued or tickets were lost or voided.

The police department should transfer the ticket books and related files to the town hall for proper accounting control. The town should (1) store ticket books in a locked cabinet; (2) maintain a record of ticket books issued to police officers that provides the date of receipt, ticket numbers received, and the police officer's signature of receipt; (3) issue a police officer a ticket book only after the previously issued book has been accounted for and all issued citations have been received from the police officer; (4) prohibit police officers from voiding citations; (5) document those citations forwarded to district court by using a transmittal letter listing the names and citation numbers; and (6) account for the numerical sequence of all citations and the final disposition of those citations monthly.

**Need to Improve Controls Over Utility
Accounts and Meter Deposits**

The utility accounts receivable balance in the general ledger is not reconciled monthly with the detailed accounts receivable trial balance listing. In addition, the meter deposit bank account balances and customer deposit liability account balances in the general ledger are not reconciled monthly with the detailed listing of customers' meter deposits.

LEGISLATIVE AUDITOR

Town of Plain Dealing Plain Dealing, Louisiana Findings and Recommendations (Continued)

At September 30, 1999, the general ledger balance was \$38,166, and the accounts receivable trial balance was \$41,735, a difference of \$3,569.

At September 30, 1999, the cash balances in the meter deposit bank accounts totaled \$36,371, and the customer deposits payable in the general ledger totaled \$32,550. The detailed listing of customers' meter deposits, maintained manually on individual note cards, amounted to \$36,416. Thus, the bank accounts, general ledger accounts, and the detailed records are not all in agreement.

The town should (1) reconcile the accounts receivable balances in the general ledger with the detailed accounts receivable trial balance on a monthly basis and (2) reconcile the customer meter deposit detailed listing to the related general ledger bank account balances and customer deposit liability on a monthly basis.

Fixed Asset Records Should Be Complete

Detailed fixed asset records are not complete, all assets are not tagged, and physical inventories of fixed assets are not conducted annually. Louisiana Revised Statute (R.S.) 24:515(B)(1) requires the town to maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets, which were purchased or otherwise acquired. The records should include information as to the date of purchase of such property or equipment and the initial cost.

The town prepared a listing of fixed assets; however, this listing is not complete. The listing is incomplete as to costs, dates acquired, and tag numbers. Also, many asset descriptions are general in nature (e.g., treatment plant, industrial park, water system, machinery and equipment).

The town should (1) define assets that will be inventoried, including the minimum value for inclusion on the list of fixed assets; (2) prepare a detailed list of fixed assets (the list should include the date of purchase and the initial cost); (3) take a physical inventory at least annually and follow up on items not found during the physical inventory; and (4) identify [tag] assets that belong to the town and include the tag number on the listing of fixed assets.

Need to Improve Controls Over Receipts and Disbursements

Controls over receipts and disbursements need to be improved. The control weaknesses are as follows:

LEGISLATIVE AUDITOR

Town of Plain Dealing

Plain Dealing, Louisiana

Findings and Recommendations (Continued)

- The cash receipts records do not always include the traffic/misdemeanor citation number. This is essential in accounting for the final disposition of issued citations.
- Incoming checks at town hall (received over the counter and through the mail) are not restrictively endorsed upon receipt.
- The cash drawers at the town hall are not balanced daily to the established cash balances as reflected in the town's Personnel Procedures policy.
- The supply of blank checks is kept on a shelf in the town clerk's office to which administrative staff has access.
- Approval to pay is not always documented on invoices.
- Checks are signed without the check signer reviewing the supporting documentation (invoices, purchase orders and receiving reports).
- Bank statements are not received unopened by the mayor or designated alderman for review.

The town should (1) require that the traffic/misdemeanor citation number be included on the individual cash receipts records; (2) restrictively endorse all checks upon receipt; (3) balance the cash drawers daily to the established cash balances; (4) require that the supply of blank checks is locked at all times under the control of the town clerk; (5) require that invoices are approved before payment; (6) require that checks are signed only after reviewing documentation to support the disbursement (invoices, purchase orders, and receiving reports); and (7) require that all bank statements be received unopened by the mayor or designated board member for his/her review.

Public Bid Law Violation

The town violated the public bid law because bids were not obtained for the purchase of a fire truck. R.S. 38:2212 requires all purchases for materials or supplies exceeding fifteen thousand dollars to be advertised and let by contract to the lowest responsible bidder.

The town purchased a 1979 fire truck for \$41,991 on August 3, 1999, and did not advertise for bids. We were informed that this was an emergency purchase; however, we did not find evidence that this emergency was declared in the board minutes. In addition, we question whether this was an emergency purchase based on the elapsed time frame as follows:

- On May 11, 1999, a \$25,000 grant was applied for to partly offset the cost of a fire truck.
- On July 13, 1999, the minutes indicated a fire truck manufacturing company made a formal presentation to the board.
- On August 3, 1999, a check was issued for \$41,991 to purchase a used fire truck from the company that made the presentation.

LEGISLATIVE AUDITOR

Town of Plain Dealing

Plain Dealing, Louisiana

Findings and Recommendations (Continued)

The town should strictly comply with the competitive bidding requirements of the Louisiana public bid law.

Controls Over Payroll Need to Be Improved

The town needs to improve payroll procedures. Our review of payroll and personnel records revealed:

- All town employees do not complete time reports for each pay period. Only the street and water department supervisor and employees prepare time reports. The other supervisors (town clerk and town marshal) and their respective departmental employees (town hall and police department) do not prepare time reports.
- Overtime is approved in writing; however, the form does not indicate the specific dates or times overtime is worked.
- Form I-9 - "Employment Eligibility Verification" is not maintained for all employees hired after November 6, 1986, as required by the U.S. Department of Justice Immigration and Naturalization Service.

The town should:

1. Require that all employees complete simple time reports to document hours worked.
2. Require that overtime forms reflect the specific dates and times overtime is worked.
3. Maintain the completed Form I-9 - U.S. Department of Justice Immigration and Naturalization Service "Employment Eligibility Verification" for all employees hired after November 6, 1986.

Formal Policies and Procedures Are Not Complete

The town's formal policies and procedures are not complete. Formal policies and procedures provide basic information about important issues pertaining to, among other things, operations, accounting, and personnel matters. In addition, written policies and procedures provide guidance so that consistency can be maintained. Policies and procedures are not maintained for the following:

- Procurement (purchase order) policy
- Investment (excess cash) policy
- Payroll/Personnel policy (including sick and personal leave, overtime, and travel guidelines)

LEGISLATIVE AUDITOR

Town of Plain Dealing

Plain Dealing, Louisiana

Findings and Recommendations (Continued)

- Delinquent utility account (cut-off) policy
- Fixed asset policy
- Traffic/Misdemeanor ticket policy
- Confiscated weapon and drug policy

At a minimum, the town should develop, adopt, and implement policies and procedures for these matters.

Financial Statements Should Be Presented at Board Meetings

Financial statements are not presented to the board monthly. R.S. 33:425 requires the treasurer to keep accurate accounts of all receipts and disbursements and report the finances of the municipality in writing to the mayor and board of aldermen at each regular meeting.

We were informed that the CPA firm prepares and mails the monthly financial statements directly to the board of aldermen. However, the financial statements are not formally presented at the monthly board meetings for review and discussion.

The town should ensure that the town clerk presents to the board monthly financial statements that report the operations of the town compared to the budgeted amounts.

Budget Not Being Amended

The town is not amending its budget as required by Louisiana law. R.S. 39:1310 requires the adoption of a budget amendment in an open meeting when (1) total revenue plus projected revenue for the remainder of the year are failing to meet total budgeted revenues by five percent or more; or (2) total expenditures plus projected expenditures for the remainder of the year are exceeding the total budgeted expenditures by 5% or more.

At September 30, 1999, the general fund revenues for the nine months ended were \$195,850, and budgeted revenues for the nine months were \$215,407, a variance of approximately 9%. In addition, at September 30, 1999, the general fund expenditures for the nine months ended were \$275,630, and budgeted expenditures for the nine months ended were \$216,608, a variance of approximately 27%.

The town should (1) perform a monthly revenue and expenditure analysis to determine whether actual revenues plus projected revenues and actual expenditures plus projected expenditures vary more than 5% of adopted budget amounts and (2) amend the budget on a timely basis.

LEGISLATIVE AUDITOR

Town of Plain Dealing
Plain Dealing, Louisiana
Findings and Recommendations (Continued)

**Need to Maintain Town Records
at Town Hall**

Certain financial records are not being maintained at the town hall. We noted the following relating to town records:

- The town's general ledger is maintained at the town CPA's office.
- The town's cash receipt and cash disbursement transaction listings are maintained at the town CPA's office.
- The town's quarterly and annual payroll tax returns, filed with the IRS and State of Louisiana, are maintained at the town CPA's office.

Town records should be maintained at the town hall. In addition, management should review these records upon receipt for completeness and accuracy and use them in the reconciliation process.

**Computer Backup Diskette Is Not
Maintained Off-Site**

The daily computer backup diskette containing the town's financial records is not maintained off-site. Town financial records should be properly safeguarded. If not, in the event of a disaster (e.g., fire, flood, et cetera), financial records of the town could be destroyed and not be readily reconstructed/replaced. In addition, a defective diskette or unsuccessful backup could cause financial data to be corrupted or not retrievable.

The town clerk performs the daily computer system backup; however, the backup diskette is kept in the clerk's office. Also, the same diskette is used for each daily backup, which results in the overwriting of the previous day backup information.

The town clerk should (1) perform the daily computer system backup twice so that one disk can be taken home (off-site) each day and (2) rotate daily the use of diskettes to provide for the maintenance of financial information for a certain period of time.

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Town of Plain Dealing
Plain Dealing, Louisiana
Findings and Recommendations (Concluded)

Need to Improve Controls Over Confiscated Weapons and Drugs

Inadequate controls exist over confiscated weapons and drugs. Failure to maintain control over confiscated weapons and drugs increases the risk that weapons and drugs will be stolen, lost, or disposed of improperly. The following matters were noted:

- No formal policies and procedures are in effect for recording, maintaining, and disposing of confiscated weapons or drugs.
- Complete inventory records of confiscated weapons or drugs are not maintained; however, items are tagged and property release forms are completed.
- There are two keys that access the storage room located in the police department. One key is kept with the town marshal and the other key is unsecured.

The town marshal should (1) perform an inventory of all confiscated weapons and drugs and (2) maintain a log that includes the date confiscated, tag number, description of the weapon/drug, name of the individual from whom confiscated, reference to the arrest report, and final disposition. In addition, the storage room key should be maintained under lock to limit unauthorized access.

Attachment I

Management's Responses

TOWN OF PLAIN DEALING

"Only Town in the World With Golden Rule Name"

P.O. Box 426

PLAIN DEALING, LOUISIANA 71064

318-326-4234

OFFICIALS

DAVID SMITH, MAYOR
Joy Rhodes, Clerk
BILLY T. WEEKS, WATER SUPT.
JAMES D. SOUTHERLAND, ATTORNEY
RICHARD STANFORD, MARSHALL
TERRY SULLIVAN, FIRE CHIEF

COUNCILMEN

PATRICK L. BOGGS
THOMAS A. BOGGS
LUTHER C. HIGHTOWER
DAVID K. ANDERSON
JOE D. ARNOLD

December 15, 1999

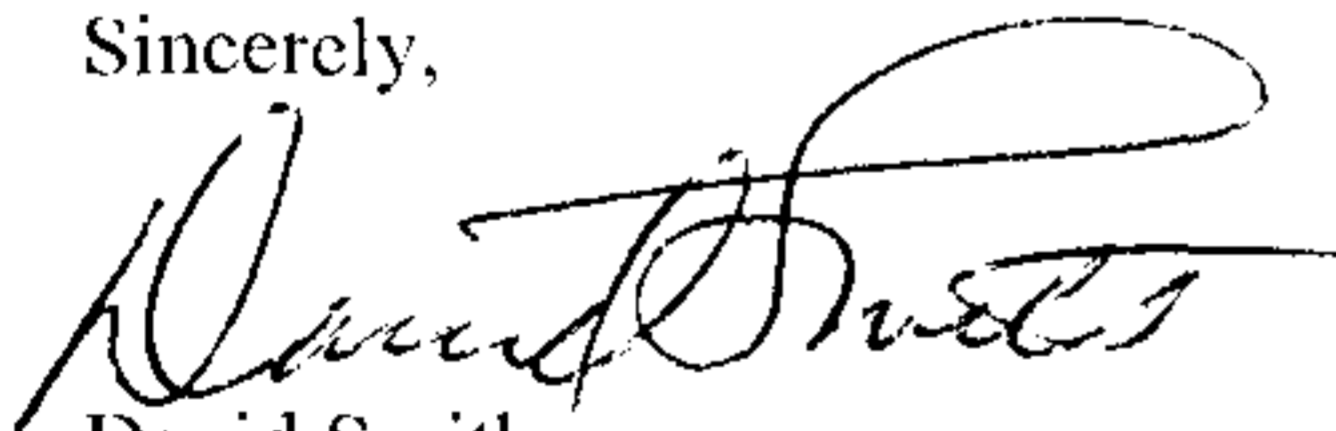
Daniel G. Kyle, Ph. D.
Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Dr. Kyle:

Enclosed is my reply to the visit of Mr. Gary McCrary and Mr. Eric Sloan of the Legislative Auditor's Office. I do appreciate their professionalism and suggestions during their visit with us. It was very evident that they were trying to help our employees comply with the rules and regulations of the State of Louisiana. Due to the fact that I have only been in office for less than one year, I viewed their suggestions in a very positive way. I really felt that their intent was to educate us more than to find fault with the things we have done wrong.

I hope that the replies I have made will be found satisfactory. I am truly trying to run a legal, successful administration.

Sincerely,



David Smith
MAYOR

DS/jsr

TOWN OF PLAIN DEALING

AUDIT FINDINGS FEBRUARY 12, 1999

1. TRAFFIC TICKETS

The Town of Plain Dealing is implementing the suggestions of Mr. Gary McCrary and Mr. Eric Sloan regarding traffic tickets. While we have made some improvements in the way tickets are handled, we do realize the need for more changes. A log will be used to account for ticket numbering in sequence issued. All tickets will be accounted for either in Mayor's Court or District Court, no tickets will be voided. All tickets in a book must be accounted for before a new book will be issued to the officer.

Unissued ticket books will be maintained in a secure area in the Marshall's Office. The Marshall will issue and log in each ticket book listing to whom the book is issued, signed and dated by the officer receiving the book.

All citations forwarded to District Court will be documented in a transmittal letter. The letter will list the name and citation numbers.

Final disposition of all citations shall be performed monthly, listing them by numerical sequences.

2. UTILITY DEPOSITS

All customer utility deposits will be reconciled monthly with the general ledger, cash and liability accounts. A trial balance will be printed on the last day of the month to allow reconciling the accounts receivable account and the general ledger balances.

3. INVENTORY

A detailed listing of all town assets, with a minimum value of \$500.00, will be made. All assets over this value will be tagged and numbered allowing tracking of these assets during the annual physical inventory. Tags with serial numbers have been ordered and should be received in the next four weeks. This should allow us to begin our 2000 annual inventory in mid January. Items not accounted for in the next annual inventory will be followed up and located. The town will conduct and maintain an inventory of all land, buildings and improvements of the buildings indicating the date of purchase or acquisition and cost.

TOWN OF PLAIN DEALING

NEW FINDINGS NOVEMBER 30, 1999

1. A detailed utility accounts receivable trial balance will be run and printed the last day of each month. It will be compared to the utility accounts receivable balance in the general ledger and reconciled for correctness.
2.
 - (a) All cash receipts for traffic/misdemeanor citations will include the citation number to allow for final disposition of issued citations.
 - (b) A "For Deposit Only" stamp has been ordered to restrictively endorse all checks received by the town for payments owed to the town.
 - (c) All cash drawers will be balanced daily to a \$75.00 cash balance at the beginning of each day.
 - (d) All blank check inventories will be kept in a secure area accessible only to the town clerk.
 - (e) All invoices presented for payment will be reviewed and signed by the proper department head and reviewed and initialed by the Mayor prior to issuance of payment. Supporting documentation will be reviewed and initialed.
 - (f) All bank statements are to be received unopened by the Mayor or in his absence the Mayor Pro Tem for review before reconciling the bank accounts.
3. I feel that the Public Bid Law was not violated. Enclosed are copies of various Town Council meetings documenting the purchase of our used fire truck.

February 9, 1999 – The council declared a state of emergency to purchase a fire truck if a price we could afford could be arranged. We only had one truck that would operate efficiently. It was decided, until we could purchase another truck this one could not leave the city limits in response to a fire call.

March 9, 1999 – The council made a motion to ask David Cook, a dealer in used fire equipment to come to Plain Dealing from Florien, Louisiana, to give us an appraisal for our 1975 fire truck. He had a used fire truck for sale for a price of \$25,000.00. We waited two months but he never came to look at our truck.

May 11, 1999 – The Mayor informed the council that a Rural Development Grant had been approved to purchase the old Swepeco building in Plain Dealing. However, the building had been sold before the grant was approved. He informed the council that the grant request could be changed to be used for another purpose. A motion

was made to apply for these funds to be used to purchase a used fire truck and upgrade fire equipment. The motion passed.

June 8, 1999 – The Town of Plain Dealing received notice that the \$25,000.00 grant request for a used fire truck had been approved and that a letter of commitment would be presented at the end of June.

July 13, 1999 – A representative of Ferrara Fire Apparatus Inc., Holden, Louisiana, made a presentation to the council. He had recently taken over this sales territory for Ferrara. He informed the council that his company had many used and new vehicles for sale. He passed out pamphlets showing fire trucks and costs. A motion was made to allow Fire Chief Terry Sullivan to travel to Holden, Louisiana, to inspect, negotiate and make recommendations for a fire truck. It was decided that since the \$25,000.00 grant had been approved, we were in a position to add more money to the grant amount to purchase a better truck.

August 10, 1999 – The used fire truck, purchased at a total cost of \$41,991.00, was delivered to the Town of Plain Dealing. This was paid out of the General Fund with all costs in addition to the \$25,000.00 grant paid from the General Fund.

It was not our intent to violate any part of the bid law. Our volunteer fire department answers calls to areas outside of the town limits because there is no fire coverage for these areas. There is no fire district to protect this area.

Due to the fact that David Cook, Florien, Louisiana, did not come and appraise our 1975 fire truck, we did not try again to get him to give us a price. Also, his inventory of used trucks was very small. The one truck that we thought we could use was sold while we were waiting for him to give us an appraisal of our trade in vehicle.

It was our assumption that we were satisfying the rule for emergency purchases. Our grant application only allowed us to purchase a better truck. The emergency still existed. The new truck and our only other good truck were both put to use in our huge fire on September 9, 1999. I hope I have explained our actions to your satisfaction.

4. Payroll time sheets have been developed for all departments to complete and sign for each pay period. Regular hours, overtime hours and sick or vacation pay will be indicated. All overtime hours shall be noted as to date and times for hours worked. Form I-9 will be maintained for all employees hired after November 6, 1986.
5. Each department shall develop or revise formal policy and procedures for their department pertaining to operations, accounting and personnel matters. The Mayor will review with each department head their procedures and make suggestions he deems needed. The Mayor and town clerk will devise any policies and procedures that may apply to all employees in general (sick and personal leave, overtime, travel guidelines, etc). All policy and procedures will be presented to the Town Council for

adoption and will then be implemented. All employees will be given a copy of their policies and procedures and will be required to sign and date a log sheet indicating receipt.

6. Monthly financial statements will be discussed as an agenda item in the monthly council meetings. If the current months statement is not received in time for the meeting, it will be discussed at the next regular meeting. Any questions regarding the financial statement will be addressed monthly.
7. The 1999 budget was amended at the council meeting on December 14, 1999. We were advised by our CPA firm that this could be done once a year at the end of the year. Each December our income is greater due to receipt of property tax payments and occupational license tax. December is a very busy month for collecting these taxes and causes our end of the year income to increase. We did go ahead and amend the 1999 budget although I feel that we will meet our budget income and expenses.
8. We have requested that the financial records asked for be obtained from the town CPA. These include the general ledger, cash receipts and cash disbursement transaction listings and the town's quarterly and annual payroll tax returns. Copies of these reports will be kept in the town hall for use in checking them for completeness and accuracy and use in reconciling town accounts.
9. The town clerk and water department office employees were instructed by the Mayor regarding the procedures and purpose for performing daily backup of data using multiple disks. A system of rotating disks to allow for maintenance of records for a certain time was discussed. Copies of disks are to be stored off site or taken home to insure security.
10. Formal procedures and policies will be developed, adopted and implemented regarding recording, maintenance and disposing of confiscated weapons or drugs. A complete inventory of confiscated weapons or drugs will be maintained, the date confiscated, tag number, description of item, name of individual from whom confiscated, reference to arrest report and final disposition. A monthly review of these items will be performed and documented. All storage room keys will be the responsibility of the Marshall and unauthorized access will be prohibited.

TOWN OF PLAIN DEALING
AMENDED BUDGET
FOR
FISCAL YEAR ENDING
DECEMBER 31, 1999

GENERAL FUND:


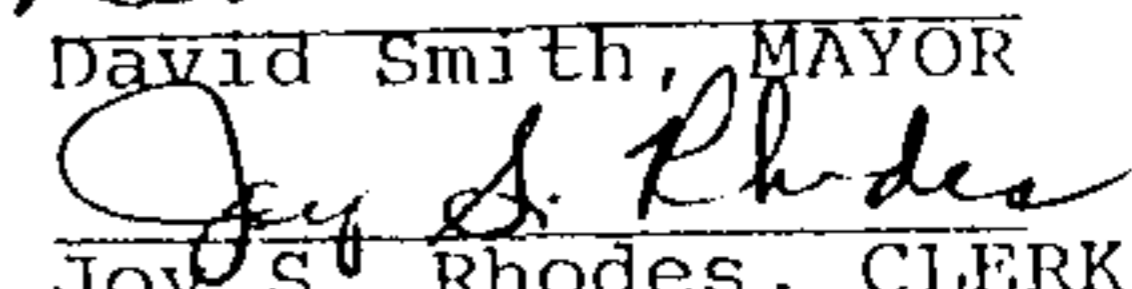
BEGINNING FUND BALANCE	\$166,500.00	
RECEIPTS		\$338,007.00
INCOME FROM NORMAL SOURCES	\$288,810.00	
LAKE INCOME	23,000.00	
GRANT INCOME	26,197.00	
EXPENDITURES:		\$338,007.00
POLICE AND FIRE DEPARTMENTS	\$148,822.00	
STREETS AND GENERAL EXPENSES	99,840.00	
GENERAL ADMINISTRATION	86,537.00	
CAPITAL EXPENDITURES	3,603.00	
LAKE EXPENSE	9,700.00	
ENDING FUND BALANCE:	\$166,500.00	

A motion to amend the budget for the fiscal year ending December 31, 1999, was offered by Alderman David Anderson. Alderman Luther Hightower seconded the motion. The amendment was declared adopted by the Mayor on this the 14th day of December, 1999, by the following vote:

Aye: Anderson, Arnold, P. Boggs, Hightower

Nay: None

Absent: T. Boggs


David Smith, MAYOR

Joy S. Rhodes, CLERK

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
REGULAR SESSION
FEBRUARY 9, 1999

The Plain Dealing Town Council met in regular session beginning at 6:00 o'clock P.M., Tuesday, February 9, 1999, at their regular meeting place, The Municipal Complex, Mayor David Smith, presiding.

There were present: Mayor David Smith; Aldermen: David Anderson, Joe D. Arnold, Patrick Boggs, Thomas Boggs and Luther Hightower; James Southerland, Attorney; Joy Pike, Clerk; Billy T. Weeks, Superintendent Water Department; Richard Stanford, Marshall; Terry Sullivan, Fire Chief; Emily Jennings, Swepco; Gary Fontana. GNF Management Company; fire department guests and other guests.

There were absent: None

The invocation was given by Mayor Smith.

OLD BUSINESS: Alderman T. Boggs made a motion to authorize Mayor Smith to proceed with the purchase of computers with the price under bid law. The motion was seconded by Alderman Anderson and was approved by the council.

Mayor Smith presented the council the bids he had received thus far on health insurance for employees and these were discussed. Alderman Anderson made a motion to table this subject for discussion at a later date. Alderman T. Boggs seconded and the motion passed.

Mayor Smith introduced Gary Fontana with GNF Management Company. Mr. Fontana presented photographs and information concerning the Bolinger Plant. Alderman T. Boggs made a motion to engage GNF Management Company and Cothorn Graff Maddox Engineering to investigate this need. Alderman Anderson seconded and there was no opposition.

The minutes were read by the clerk. Alderman Anderson made a motion to approve as read and it was seconded by Alderman Arnold. The motion passed.

DEPARTMENT REPORTS: Police Department; Marshall Stanford informed the council that Bob Armour, through the City of El Dorado, AR, had purchased several vehicles and that Mr. Armour would sell on of these vehicles to The Town of Plain Dealing at his cost. Alderman Anderson made a motion to authorize Marshall Stanford to purchase one of these vehicles. Alderman Hightower seconded and the motion passed.

Water Department; Mayor Smith reported on the uniforms from Hilburn Uniforms, Springhill, La., for the water department. Alderman P. Boggs made a motion to purchase the top of line uniforms. The motion was seconded by Alderman Anderson and approved by the council.

Minutes February 9, 1999, continued.

FIRE DEPARTMENT: Chief Sullivan reported on the status of Engine #2. Alderman Anderson made a motion that the town declare a state of emergency to purchase a truck if a price could be arranged. Alderman Arnold seconded and the motion passed.

A list of bills for January was presented to the council. Alderman Arnold made a motion to approve. Alderman P. Boggs seconded and there was no opposition.

Alderman Anderson made a motion to send the ordinance for changes in the town charter to the Attorney General, State of Louisiana, for an opinion. The motion was seconded by Alderman Arnold. The motion passed.

NEW BUSINESS: Alderman Hightower made a motion that remodeling in the amount of \$4,199.00 be done to the clinic in exchange for rent. Alderman Anderson seconded and the motion passed.

There being no further business, Alderman Anderson made a motion to adjourn; seconded by Alderman Hightower. The meeting was adjourned.



David Smith, Mayor



Joy S. Pike, Clerk

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
REGULAR SESSION
MARCH 9, 1999

The Plain Dealing Town Council met in regular session beginning at 6:00 o'clock P.M., Tuesday, March 9, 1999, at their regular meeting place, The Municipal Complex, Mayor David Smith presiding.

There were present: Mayor David Smith, Aldermen; David Anderson, Joe D. Arnold, Patrick Boggs, Thomas Boggs and Luther Hightower; Attorney James Southerland; Clerk Joy Pike; Marshall Richard Stanford; Superintendent of Water Department Billy T. Weeks; Fire Chief Terry Sullivan; Gary Fontana, GNF Management Co.; Randall Smoak, Cothorn, Graff, Maddox Engineering; Emily Jennings, SWEPCO; and other guests.

There were absent: None

The invocation was given by Mayor Smith.

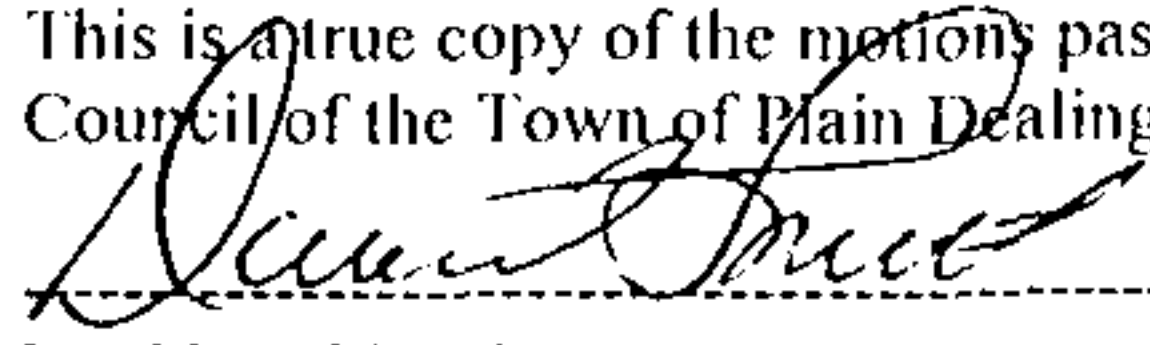
The minutes of the regular meeting on February 9, 1999, were read by the clerk. Alderman Anderson made a motion to approve as read, seconded by Alderman Arnold and approved by the council.

A list of bills for February 1999, was presented to the council. Alderman Pat Boggs made a motion to approve, seconded by Alderman Arnold. There was no opposition.

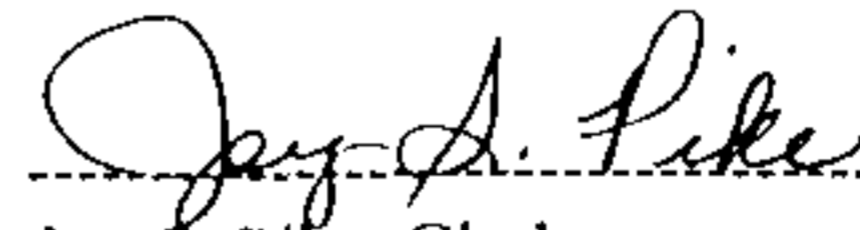
Alderman Arnold made a motion to request that David Cook, Florien, La., come and give the town an appraisal on the 1975 Ford truck, Engine #2. The motion was seconded by Alderman Hightower. The motion passed.

OLD BUSINESS; The following motions were submitted for consideration in regards to the Louisiana Community Development Block Grant Demonstrated needs program. (1) Proposals for administrative consultants were scored and ranked by a committee. Based on an evaluation of the written responses, a motion was made by Alderman Pat Boggs and seconded by Alderman Anderson that the firm of GNF Management Co. be awarded the job of administrative consultant for the FY1999 LCDBG-DN program. YEAS; Anderson, Arnold, Pat Boggs, Hightower. NAYS; None. (2) Qualification statements for engineering services were scored and ranked by a committee. Based on an evaluation of the written responses, a motion was made by Alderman Anderson and seconded by Alderman Hightower that the firm of Cothorn, Graff, Maddox Engineering be awarded the job of engineer for the FY1999 LCDBG-DN program. YEAS; Anderson, Arnold, Pat Boggs, Hightower.

This is a true copy of the motions passed at the March 9, 1999, regular meeting of the Plain Dealing Town Council of the Town of Plain Dealing.



David Smith, Mayor



Joy S. Pike, Clerk

Alderman Pat Boggs made a motion to accept the proposal for health insurance for town employees from Doles Insurance (Blue Cross Blue Shield). Alderman Hightower seconded and the motion passed.

NEW BUSINESS: Alderman Arnold made a motion to accept the resignation of Leon Sanders, Jr. as custodian of the Plain Dealing Cemetery. The motion was seconded by Alderman Pat Boggs. There was no opposition.

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
REGULAR SESSION
MAY 11, 1999

The Plain Dealing Town Council met in regular session beginning at 6:00 o'clock P.M. Tuesday, May 11, 1999, at their regular meeting place, The Municipal Complex, Mayor David Smith presiding.

There were present: Mayor David Smith; Aldermen David Anderson, Joe D. Arnold, Patrick Boggs and Luther Hightower; Clerk Joy Pike; Attorney James Southerland; Marshall Richard Stanford; Utilities Superintendent Billy T. Weeks; Fire Chief Terry Sullivan; Mike Rabinowitz, Smith Pugh Rabinowitz L.L.P.; Steve Colwell, Bossier Parish Post and other guests.

There were absent: Thomas A. Boggs.

The invocation was given by Mayor Smith.

Alderman Pat Boggs made a motion, seconded by Alderman Arnold to approve the minutes for April 13, 1999. The motion passed.

Alderman Anderson made a motion to approve the bills for April. Alderman Arnold seconded and the council approved.

OLD BUSINESS: Mayor Smith told the council that Spraymax, Shreveport, La. had been hired for weed control in Plain Dealing. Alderman Anderson made a motion to ratify this action. Alderman Pat Boggs seconded the motion and there was no opposition.

Mayor Smith informed the council that the \$25,000.00 grant to purchase the Swepeco Building had been approved. However, since this building is no longer available the grant cannot be accepted. The town can reapply for these funds to be used for another project. This application must be made by June 1, 1999. Alderman Pat Boggs made a motion to adopt a resolution to apply for these funds to be used to pursue the purchase of a used fire truck and to upgrade fire equipment. Alderman Hightower seconded the motion. The motion passed.

NEW BUSINESS: Mike Rabinowitz, Smith Pugh Rabinowitz L.L.P. presented the council with a draft of the audit for 1998 and it was discussed.

Steve Colwell, Bossier Parish Post, presented a request to the council to provide legal advertising. The council requested that Mayor Smith request bids for legal advertising from all newspapers in the parish.

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
REGULAR SESSION
JUNE 8, 1999

The Plain Dealing Town Council met in regular session beginning at 6:10 o'clock P.M., Tuesday, June 8, 1999, at their regular meeting place, The Municipal Complex, Mayor David Smith presiding.

There were present: Mayor David Smith; Aldermen David Anderson, Joe D. Arnold, Patrick Boggs and Thomas Boggs; Attorney James Southerland; Clerk Joy Pike; Marshall Richard Stanford; Fire Chief Terry Sullivan; Steve Colwell, Bossier Parish Post and other guests.

There were absent: Alderman Luther Hightower.

The invocation was given by Mayor Smith.

Alderman P. Boggs made a motion to approve the minutes for May 11, 1999. The motion was seconded by Alderman Arnold. The motion passed.

Alderman T. Boggs made a motion to approve the bills for May 1999. Alderman P. Boggs seconded. There was no opposition.

Mrs. Vassie Richardson made several suggestions for improvements in Plain Dealing and these were discussed.

Mayor Smith informed the council that the fire department had requested that they be allowed to use one of the old computer printers. Permission was granted.

OLD BUSINESS:

ORDINANCE NO. 1, 1999, making changes to the town charter was discussed. Alderman Anderson made a motion to delete item 3-C, seconded by Alderman Arnold. The motion passed.

Alderman T. Boggs made a motion to adopt ORDINANCE NO. 1, 1999, deleting item 3-C. Alderman Anderson seconded and the council approved.

Mayor Smith informed the council that the \$25,000.00 grant for a fire truck had been approved. Senator Foster Campbell will make a presentation at the end of June.

Bids for legal advertising from Bossier Newspaper Publishing and The Bossier Parish Post were presented to the council. Alderman T. Boggs made a motion to accept the lower bid from The Bossier Parish Post. Alderman Arnold seconded the motion. There was no opposition.

NEW BUSINESS:

Mayor Smith informed the council that JaBar Corporation, Calhoun, La., had been hired to repair a collapsed sewer line on North Perrin St. at a cost of \$20,825.00 and requested that this action be ratified and a state of emergency be declared for this expenditure. Alderman Anderson made a motion to ratify this action and to declare a state of emergency. Alderman P. Boggs seconded and the motion passed.

Rules for Lake Plan Dealing Park were presented to the council. Alderman P. Boggs made a motion to adopt these rules with the addition of a time limit of seven (7) consecutive days, all fees paid and must wait two (2) days before returning to the campground. Alderman Anderson seconded and the motion passed.

The council discussed the construction of new restroom facilities at Lake Plain Dealing Park to replace those destroyed by the tornado. It was decided to advertise for bids.

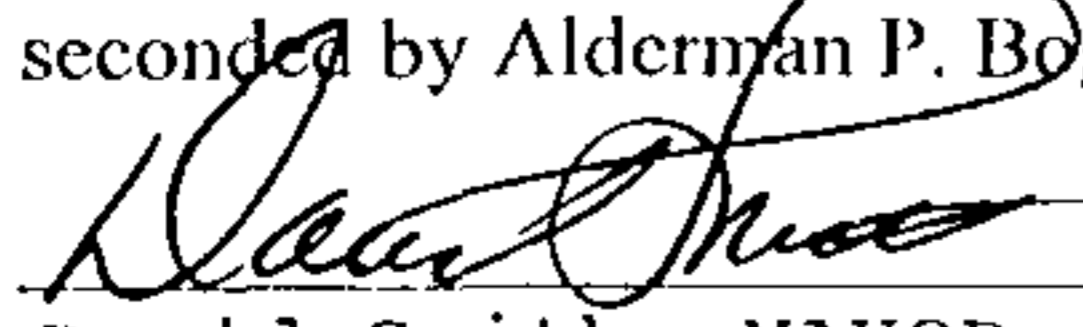
Alderman Anderson made a motion to allow employees four (4) personal days per year, not to be accumulated. Alderman T. Boggs seconded. There was no opposition.

Alderman T. Boggs made a motion to advertise for bids for mowing and trimming Plain Dealing Cemetery, seconded by Alderman Arnold. The motion passed.

Alderman P. Boggs made a motion stating that when the 15th is on a week-end, no penalty be charged on water bills the following Monday, the following Tuesday should that Monday be a holiday. Alderman T. Boggs seconded. There was no opposition.

Mayor Smith informed the council that a donation of \$5,000.00 had been made to the cemetery by the estate of Lucille West.

There being no further business, Alderman Anderson made a motion to adjourn, seconded by Alderman P. Boggs. The meeting was adjourned.



David Smith, MAYOR



Joy S. Pike, CLERK

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
REGULAR SESSION
JULY 13, 1999.

The Plain Dealing Town Council met in regular session beginning at 6:00 o'clock P.M. Tuesday, July 13, 1999, at their regular meeting place, The Municipal Complex, Mayor David Smith presiding.

There were present: Mayor David Smith; Aldermen David Anderson, Joe D. Arnold, Thomas A. Boggs and Luther Hightower; Attorney James Southerland; Clerk Joy Pike; Utilities Superintendent Billy T. Weeks; Fire Chief Terry Sullivan; Steve Colwell, Bossier Parish Post; Shane Dulaney, Ferrara Fire Apparatus, Inc. and other guests.

There were absent: Alderman Patrick Boggs.

The invocation was given by Mayor Smith.

Alderman T. Boggs made a motion to approve the minutes of June 8, 1999. Alderman Arnold seconded and the motion passed.

Alderman Anderson made a motion to approve the bills for June 1999, seconded by Alderman T. Boggs. There was no opposition.

Shane Dulaney, Shreveport, La. with Ferrara Fire Apparatus, Inc., Holden, La. made a presentation of new and refurbished fire trucks and new equipment. Alderman Anderson made a motion that Fire Chief Terry Sullivan be authorized to inspect, negotiate and make recommendations for a fire truck. Alderman Hightower seconded and the motion passed.

OLD BUSINESS:

BIDS: Cemetery Mowing; bids were presented by North South Contractors, Springhill, La. and Mark Snyder, Plain Dealing, La. These were discussed. Alderman T. Boggs made a motion to reject both bids as the town is currently spending less money to mow the cemetery. The motion was seconded by Alderman Hightower. There was no opposition.

Restroom Construction at Lake Park; bids were presented by Pace Constructing, Springhill, La., Kate Construction, Vivian, La. and Gary D. Murray, Plain Dealing, La. These were discussed. Alderman T. Boggs made a motion to take the lower bid by Pace Construction under advisement and authorize Mayor Smith to accept the bid after a discussion with Pace. Alderman Anderson seconded and the motion passed.

Mayor Smith brought the council up to date on the status of the grant for the Bolinger Plant.

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
AUGUST 10, 1999

As advertised, a Public Hearing was held beginning at 6:00 P.M., Tuesday, August 10, 1999, at the Plain Dealing Municipal complex, relative to ORDINANCE NO. 2, 1999, AN ORDINANCE PROHIBITING VEHICLES WITH A GROSS VEHICLE WEIGHT RATING OF 15,000 POUNDS OR GREATER FROM PARKING ON ANY STREET, STREET RIGHT-OF-WAY OR ALLEY IN THE TOWN OF PLAIN DEALING, LOUISIANA.

Mayor Smith asked if there were any comments. Mrs. Ann Jackson asked where it would be permissible to park these trucks. She was advised that it would be necessary for them to be parked on private property.

There were no further comments and no opposition. Mayor Smith declared the Public Hearing closed.

TOWN OF PLAIN DEALING
STATE OF LOUISIANA
REGULAR SESSION
AUGUST 10, 1999

The Plain Dealing Town Council met in regular session beginning at 6:10 P.M., Tuesday, August 10, 1999, at their regular meeting place, The Municipal Complex, Mayor David Smith presiding.

There were present: Mayor David Smith; Aldermen Joe D. Arnold, Patrick L. Boggs, Thomas A. Boggs and Luther C. Hightower; Attorney James D. Southerland; Clerk Joy Pike; Utilities Superintendent Billy T. Weeks; Fire Chief Terry Sullivan; Steve Colwell, Bossier Parish Post; Shanna Faulk, Historical Society and other guests.

There were absent: Alderman David K. Anderson.

Mayor Smith called the meeting to order and the council was now ready for the transaction of business.

The invocation was given by Mayor Smith.

Alderman T. Boggs made a motion to approve the minutes of July 13, 1999. The motion was seconded by Alderman Hightower and the motion passed.

Alderman Arnold made a motion to approve the bills for July 1999, seconded by Alderman Hightower. There was no opposition.

Shanna Faulk, Historical Society, gave a report on projects being done by the society.

DEPARTMENT REPORTS:

Fire Chief Terry Sullivan reported that a 1979 Sutphen truck had been purchased and was delivered this date.

Chief Sullivan requested that the Plain Dealing Fire Department and District Five be allowed to collect funds at the traffic light for the Jerry Lewis Telethon. Permission was granted.

OLD BUSINESS:

Alderman T. Boggs made a motion to approve and adopt ORDINANCE NO. 2, 1999, AN ORDINANCE PROHIBITING VEHICLES WITH A GROSS VEHICLE WEIGHT RATING OF 15,000 POUNDS OR GREATER FROM PARKING ON ANY STREET, STREET RIGHT-OF-WAY OR ALLEY IN THE TOWN OF PLAIN DEALING, LOUISIANA. Alderman Arnold seconded the motion and the council approved. This ORDINANCE will be published in the official journal, The Bossier Parish Post, on August 18, 1999.

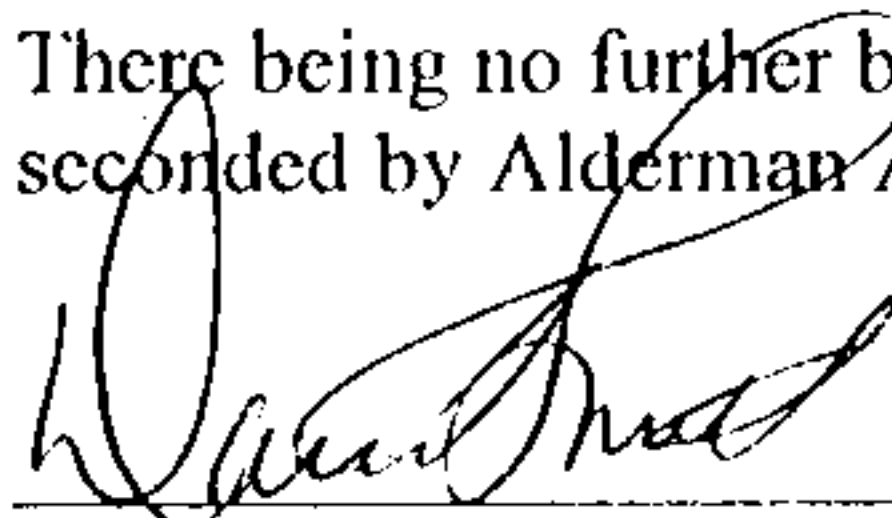
Mayor Smith informed the council that the bath house at Lake Plain Dealing had been completed. There was an additional charge of \$225.00 for a water heater and \$912.38 for additional wiring for a total of \$1,137.38 additional cost, making the total cost of the bath house \$9,270.43. Mayor Smith asked the council to ratify the additional cost. Alderman T. Boggs made a motion to ratify this additional expense, seconded by Alderman P. Boggs. The motion passed.

Mayor Smith and the council discussed the work program for the town with prisoners from the penal farm. It was decided to table this action until Mayor Smith could discuss workmen's compensation, etc. with the Sheriff's Department.

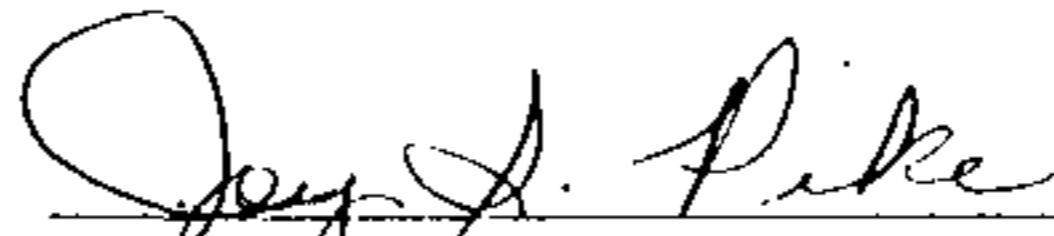
NEW BUSINESS:

Alderman T. Boggs made a motion to send the clerk to notary classes and clerk's school. Alderman Hightower seconded and the council approved.

There being no further business, Alderman P. Boggs made a motion to adjourn, seconded by Alderman Arnold. The meeting was adjourned.



David Smith, MAYOR



Joy S. Pike, CLERK