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**TOWN OF BRINLEY, LOUISIANA  
GENERAL FUNDING FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1988**

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

Printed 1988... ~~JAN 7 3 1988~~ ...

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# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
TOWN OF BRASLY, LOUISIANA  
204-347-7828

CERTIFIED  
PUBLIC ACCOUNTANT  
STATE OF LOUISIANA

## INDEPENDENT AUDITOR'S REPORT

September 26, 1988

To the Honorable Mayor and Members  
of the Board of Aldermen  
Town of Brasly, Louisiana

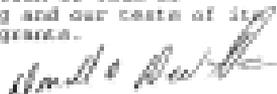
I have audited the accompanying general purpose financial statements of the Town of Brasly, Louisiana, as of June 30, 1988, and for the year then ended. These general purpose financial statements are the responsibility of the Town of Brasly, Louisiana's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Brasly, Louisiana, as of June 30, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, I have also issued a report dated September 26, 1988, on our consideration of Town of Brasly's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.



**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**TOWN OF REELEY, LOUISIANA**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**June 30, 1997**

(With Comparative Data as of June 30, 1997)

	GOVERNMENTAL PROPRIETARY		ACCOUNT GROUPS		TOTALS	
	FUND TYPE	FUND TYPE	GENERAL	GENERAL	MEMORANDUM ONLY	
	GENERAL	ENTERPRISE	FIXED ASSETS	LONG-TERM DEBT	1997	1997
<b>ASSETS</b>						
Cash	\$221,408	\$33,943	-	-	\$255,351	\$124,807
Cash - Restricted	-	79,274	-	-	79,274	83,026
Investments	1,123,115	-	-	-	1,123,115	1,046,320
Taxes Receivable	78,686	-	-	-	78,686	37,654
Accounts Receivable	5,014	19,091	-	-	15,108	30,461
Due From Other Govt	2,257	-	-	-	2,257	8,668
Due From Other Funds	254,730	-	-	-	254,730	237,518
Fixed Assets	-	2,075,641	\$754,420	-	3,830,061	3,598,607
Amount to be Provided	-	-	-	\$5,161	5,161	4,802
<b>TOTAL ASSETS</b>	<b>3,695,211</b>	<b>2,989,949</b>	<b>754,420</b>	<b>5,161</b>	<b>8,434,743</b>	<b>6,285,654</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Bond and Note Payable	-	\$714,866	-	-	\$714,866	\$225,504
Accounts Payable	\$8,804	2,428	-	-	11,232	9,416
Employee Withholdings	5,887	-	-	-	5,887	8,544
Accrued Wages	3,414	144	-	-	3,558	2,001
Due To Other Funds	-	254,730	-	-	254,730	237,518
Deferred Revenue	18,035	-	-	-	18,035	8,287
Compensated Absences	-	-	-	\$5,161	5,161	4,802
<b>TOTAL LIABILITIES</b>	<b>38,040</b>	<b>974,168</b>	<b>-</b>	<b>5,161</b>	<b>1,007,351</b>	<b>883,374</b>
<b>FUND EQUITY:</b>						
Contributed Capital	-	2,946,522	-	-	2,946,522	2,946,522
Investment in General						
Fixed Assets	-	-	\$754,420	-	754,420	757,537
Retained Earnings						
Reserved	-	78,274	-	-	78,274	59,071
Unreserved ( deficit )	-	(1,083,015)	-	-	(1,083,015)	(886,053)
Fund Balance:						
Unreserved -						
unassigned	3,657,169	-	-	-	3,657,169	1,186,503
<b>TOTAL FUND EQUITY</b>	<b>3,659,169</b>	<b>2,015,791</b>	<b>754,420</b>	<b>-</b>	<b>4,429,379</b>	<b>4,393,380</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>3,695,211</b>	<b>2,989,949</b>	<b>754,420</b>	<b>5,161</b>	<b>8,434,743</b>	<b>6,285,654</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**TOWN OF BRIDLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUND TYPE**  
**YEAR ENDED JUNE 30, 1997**  
 (With Comparative Data for the Year Ended June 30, 1997)

	1996	1997
<b>REVENUES:</b>		
Taxes	\$893,303	\$704,000
Licenses	57,053	53,673
Intergovernmental	21,810	0,000
Fines	170,258	73,968
Interest	78,282	60,821
Other	3,888	2,969
<b>TOTAL REVENUES</b>	<u>1,425,197</u>	<u>904,351</u>
<b>EXPENDITURES:</b>		
<b>CURRENT</b>		
General Government	251,454	224,069
Public Safety	289,682	216,034
Highway and Streets	44,085	34,558
Maintenance	182,863	288,070
Capital Outlay	174,038	248,085
<b>TOTAL EXPENDITURES</b>	<u>832,122</u>	<u>790,516</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>593,075</u>	<u>113,835</u>
<b>FUND BALANCE, July 1</b>	<u>1,468,903</u>	<u>1,351,663</u>
<b>FUND BALANCE, June 30</b>	<u>1,862,168</u>	<u>1,465,503</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**TOWN OF WOODLY, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (1964) BASED AND ACTUAL**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**YEAR ENDED JUNE 30, 1964**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (EMPHASIZED)
<b>REVENUES:</b>			
Taxes	\$493,314	\$493,311	\$99,305
Licenses	39,400	87,883	17,661
Intergovernmental	5,000	31,428	18,410
Fines	50,100	170,359	120,159
Interest	42,500	79,381	36,781
Other	2,000	3,888	1,888
<b>TOTAL REVENUES</b>	<b>732,314</b>	<b>1,036,251</b>	<b>304,374</b>
<b>EXPENDITURES:</b>			
CURRENT			
General Government	371,843	361,484	20,109
Public Safety	205,490	309,883	64,188
Highway and Streets	25,000	44,800	18,133
Maintenance	177,058	152,862	24,096
Capital Outlay	216,800	174,610	42,182
<b>TOTAL EXPENDITURES</b>	<b>936,191</b>	<b>833,622</b>	<b>82,389</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>110,800</b>	<b>191,446</b>	<b>304,605</b>
<b>FUND BALANCE, July 1</b>	<b>1,465,103</b>	<b>1,465,103</b>	<b>-0-</b>
<b>FUND BALANCE, June 30</b>	<b>1,279,503</b>	<b>1,657,149</b>	<b>384,604</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**TOWN OF BRIDLE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**PROGRAMS FUND TYPE-ENTERPRISE FUND**  
**YEAR ENDED JUNE 30, 1997**

(With Comparative Data for the Year Ended June 30, 1997)

	June 30, 1998	1997
<b>OPERATING REVENUES</b>		
Asset User Fees	\$123,882	\$121,183
<b>OPERATING EXPENSES</b>		
Personal Services	16,138	15,289
Professional Service	19,708	282
Repairs and Maintenance	-0-	17,888
Supplies	-0-	81
Utilities	19,594	23,913
Depreciation	180,489	305,683
TOTAL OPERATING EXPENSES	335,929	668,056
OPERATING INCOME (LOSS)	(122,047)	(146,873)
<b>NON-OPERATING REVENUE (EXPENSES)</b>		
Interest on Investment	3,744	3,306
Interest Expense	(39,879)	(38,888)
TOTAL NON-OPERATING REVENUE (EXPENSES)	(36,135)	(35,582)
<b>NET INCOME (LOSS)</b>	(158,182)	(182,455)
<b>RETAINED EARNINGS (DEFICIT), July 1</b>	2,110,348	2,168,485
<b>RETAINED EARNINGS (DEFICIT), June 30</b>	2,952,166	2,110,348

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

TOWN OF BRISLEY, LOUISIANA  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE-ENTERPRISE FUND  
 YEAR ENDED JUNE 30, 1988

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Income (Loss)	\$ (94,568)
Adjustments to reconcile net income (loss) to net cash provided by operating activities -	
Depreciation	105,489
(Increase) Decrease in:	
Accounts Receivable	30,368
Increase (Decrease) in:	
Accounts Payable	2,838
Accrued Expenses	68
Due to other Funds	37,283
	<hr/>
<b>Net Cash Provided by Operations</b>	<b>40,992</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Purchase of Equipment	(-8-)
	<hr/>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>	
Principal Paid on Bonds	(8,848)
	<hr/>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>32,144</b>
<b>CASH AND CASH EQUIVALENTS, July 1</b>	<b>71,866</b>
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<b>CASH AND CASH EQUIVALENTS, June 30</b>	<b>104,010</b>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**TOWN OF BRUSLY, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**INTRODUCTION**

The Town of Brusly, Louisiana, was incorporated in 1901 under the provisions of the "Lawrence Act" (Louisiana Revised Statutes item 33:321-481 of the Constitution of the State of Louisiana). The Town operates under the Board of Alderman-Mayor form of government and provides the following services as permitted by the Constitution: police protection, streets and sidewalks, health and sanitation, public improvements, recreation, sponsorship of federal programs, and sewer utilities.

The area of the Town of Brusly, Louisiana, is approximately 3 square miles and the town maintains 4 miles of streets. The population of the Town of Brusly, Louisiana is 1,780 based on the 1980 census and the Town employs approximately 18 persons serving approximately 780 sewer customers.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Town of Brusly, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY**

As the governing authority of the town, for reporting purposes, the Town of Brusly is the reporting entity for the Town. Statement 34, The Reporting Entity, of Governmental Accounting and Financial Reporting Standards (GASB) established criteria for determining which component units should be considered part of the Town of Brusly for financial reporting purposes. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency.

Other factors of the ability to exercise oversight responsibility include, but are not limited to, the selection of or appointment of governing boards, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public services. Application of this criterion involves considering whether the activity benefits the Town and/or its residents or whether the activity is conducted within the geographic boundaries of the Town and is generally available to the citizens of the Town.

TOWN OF NEELEY, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1978

**B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY**

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The following criteria as explained previously were used to determine which components are part of the reporting entity:

1. Oversight responsibility
  - a. Appointment of governing boards
  - b. Designation of management
  - c. Ability to significantly influence operations
  - d. Accountability for fiscal matters
2. Scope of public services
3. Special financing relationships

Considerate in the determination of component units of the reporting entity were the West Baton Rouge Police Jury, West Baton Parish Sheriff, Clerk of Court, Tax Assessor and School Board, the District Attorney of the Eighteenth Judicial District and the various municipalities in the Parish. It was determined that these governmental entities are not component units of the Town of Neely reporting entity.

With the exception of municipalities, all entities meet the scope of public service criteria. However, all are governed by independently elected officials. The Town oversight unit neither appoints governing boards nor designates management. Furthermore, the Town has no ability to significantly influence operations. Nor does it have any accountability for fiscal matters of the entities. They are considered by the Town to be separate, autonomous governments and issue financial statements separate from those of the Town reporting entity.

**C. FUND ACCOUNTING**

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

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

**TOWN OF BRIDLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**C. FUND ACCOUNTING (continued)**

Funds of the Town are classified into two categories: governmental and proprietary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds:**

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

**General Fund** - the general operating fund of the Town accounts for all financial resources, except those required to be accounted for in other funds.

**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Proprietary Funds:**

Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary Funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

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

**TOWN OF MOORELY, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized when they become measurable and available as net current assets.

Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain.

Utility and franchise taxes, licenses and permits, fines and forfeitures and miscellaneous revenues are recorded as revenues when received in cash. Charges for services and investment earnings are recorded as earned since they are measurable and available. Where grant revenue is dependent upon expenditures by the Town, revenue is recognized when the related expenditures are incurred.

Property tax revenue is recognized when it becomes available. Available means when due, or past due and the receivables are collected, generally within 90 days after year end. Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes, grant revenues, gross receipts business taxes, and certain state shared revenues such as tobacco tax and beer tax.

**Expenditures**

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

TOWN OF BRIDLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998

**B. BASIS OF ACCOUNTING** (Continued)

The proprietary fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary fund uses the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**B. BUDGETS**

The Town uses the following budget practices:

1. A proposed operating budget for the fiscal year is presented by the town clerk. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted in the Town Hall to obtain taxpayer comments on the budget, which must be adopted by May 15.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
4. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.
5. Budgets are adopted on the GASP Basis.

**F. ENCUMBRANCES**

The Town does not follow the encumbrance method of accounting.

**G. CASH AND CASH EQUIVALENTS**

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

TOWN OF BRISLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**I. ADVANCES TO OTHER FUNDS**

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

**J. INVENTORIES**

Inventories in the governmental and proprietary funds are considered immaterial and the expenditures and expenses are recognized when the items are purchased.

**K. PREPAID ITEMS**

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

**L. RESTRICTED ASSETS**

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

**M. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure is not capitalized. There was no construction period interest therefore none was capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**TOWN OF MOSBY, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

**M. FIXED ASSETS** (Continued)

Fixed assets used in the proprietary fund operations are included on the balance sheet of funds with the related accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method with the following useful lives:

Buildings	10-25 Years
Municipal Sewerage System	40 Years
Equipment	5-10 Years

**N. COMPENSATED ABSENCE**

The Town has the following policy relating to vacation leave:

<u>YEARS</u> <u>OF SERVICE</u>	<u>VACATION</u>
1 - 5	30 Hours/Year On January 1
6 - 9	36 Hours/Year On January 1
10 & Over	120 Hours/Year On January 1

Employees are not able to accrue vacation past December 31, and since vacation payable at June 30 is immaterial no accrual has been made.

Each employee shall earn sick leave at the rate of eight hours for each month worked; provided, however, no employee may accumulate more than eighty hours of sick leave per year nor accumulate more than two hundred forty hours of sick leave overall.

**O. FUND EQUITY**

**RESERVES**

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

**P. SALES TAXES**

The Town receives a share of the Parish Sales Tax from the West Baton Rouge Police Jury Sales Tax Department as follows:

9.817% of 1% of Parish Sales Tax
9.817% of 1% of Sales Tax District Tax

**TOWN OF HUNLEY, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**R. COMPARATIVE DATA**

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Town's financial position and operations. However, presentation of comparative data 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.

**S. TOTAL COLUMN ON COMBINED STATEMENTS**

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - STRENGTHSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Retained Deficit**

The proprietary fund has a Unreserved retained earnings deficit as of June 30, 1988, in the amount of \$1,001,848; however, contributed capital in the amount of \$2,888,802 is more than enough to offset the deficit. Should it become necessary to extinguish the deficit, the General Fund has available a fund balance of \$1,657,169 that could be transferred to the proprietary fund.

**NOTE 3 - LEVIED TAXES**

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

<u>FUND</u>	<u>LEVIED MILLS</u>	<u>EXPIRATION DATE</u>	<u>PROPERTY ASSESSED VALUATIONS</u>	<u>TAXES</u>
				<u>ACCESSED FOR GENERAL PURPOSES</u>
General Fund	2.56	Annual	\$4,788,880	\$14,788

A list of the principal taxpayers of the Town is not available. Because a review of the tax roll revealed that most tax levies do not exceed \$20.

**TOWN OF BOSSALE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1998**

**NOTE 4 - CASH AND CASH EQUIVALENTS**

As of June 30, 1998, the Town has cash and cash equivalents (book balances) totaling \$325,836 as follows:

Petty Cash	\$550
Demond Deposits	123,679
Interest Bearing Checking	201,607
Total	\$325,836

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At year end, the Town has \$227,318 in deposits (collected bank balances). These deposits are insured from risk by \$204,000 of federal deposit insurance and \$233,246 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

**NOTE 5 - INVESTMENTS**

The Town has the following investments at year end:

	<u>MARKET</u>	<u>BOOK</u>
US Treasury Money Markets	\$37,398	\$37,398
US Government Notes & Mortgage Agencies	1,085,609	1,885,889
Total Investments	1,123,007	1,923,287

**TOWN OF DEELEY, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

**NOTE 6 - RECEIVABLES**

A. A Summary of Receivables as of June 30, 1998, follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>TOTAL</u>
Sales Taxes	\$49,370	-0-	\$49,370
Franchise Taxes	24,140	-0-	24,140
Tobacco, Beer and Video Taxes	4,560	-0-	4,560
Total Taxes Receivable	<u>78,070</u>	<u>-0-</u>	<u>78,070</u>
Accounts Receivable	5,834	10,993	15,185
Intergovernmental Receivable	2,267	-0-	2,267
Total	<u>86,171</u>	<u>10,993</u>	<u>97,164</u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**B. Due To/From Other Funds**

The following is a summary of Due To/From Other Funds:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Enterprise Fund	<u>\$254,730</u>

**NOTE 7 - FIXED ASSETS**

A. A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>2/1/82</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/88</u>
Land	\$30,000	-0-	-0-	\$30,000
Buildings	317,887	-0-	-0-	317,887
Equipment	389,458	39,683	\$2,000	427,141
Total	<u>737,345</u>	<u>39,683</u>	<u>2,000</u>	<u>774,028</u>

**TOWN OF BRIDLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

**NOTE 7 - FIXED ASSETS** (Continued)

B. A summary of Proprietary Fund type property, plant and equipment at June 30, 1998, follows:

Equipment	\$25,395
Power System	4,122,000
	<u>4,147,395</u>
Less: Accumulated depreciation	(1,373,308)
Total	<u>2,774,087</u>

**NOTE 8 - ACCOUNTS AND OTHER PAYABLES**

The payables as of June 30, 1998, are as follows:

	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>TOTAL</u>
Accounts Payable	\$8,604	\$2,420	\$11,023

**NOTE 9 - EXCESS BOND AND BOND ANTICIPATION NOTES PAYABLE**

Changes in Long-Term Debt: The following is a summary of debt transactions for the year ended June 30, 1998:

	<u>BALANCE</u> <u>7/1/97</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/98</u>
Revenue Bonds-GE Capital	\$427,124	-0-	\$6,419	\$433,543
Revenue Bonds-P&S	190,380	-0-	2,320	192,700
Total	<u>617,504</u>	<u>-0-</u>	<u>8,739</u>	<u>626,243</u>

**TOWN OF DRESDEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**NOTE 9 - REVENUE BONDS AND BOND ANTICIPATION NOTES PAYABLE** (Continued)

Revenue Bond Payables at June 30, 1988, are comprised of the following:

\$500,000 Sewerage Revenue Bond Dated June 15, 1983, bearing interest at 5%; due in annual installments of interest only for years one and two and \$25,942 thereafter until principal and interest are fully paid - \$424,705.

\$300,000 Sewer Revenue Bonds dated September 10, 1986, bearing interest at 5.5%, due in monthly installments of principal and interest of \$1,648 for four hundred eighty months - \$288,144.

The annual requirements to amortize the above debt outstanding as of June 30, 1987, including interest follows:

YEAR	PRINCIPAL	INTEREST	TOTAL
1988	\$11,334	\$37,175	\$48,509
1989	11,917	36,582	48,509
1990	12,508	35,983	48,509
1991	13,102	35,387	48,509
1992	13,742	34,767	48,509
Thereafter	484,173	613,877	1,108,148
<b>Total</b>	<b>718,669</b>	<b>893,829</b>	<b>1,618,698</b>

**NOTE 10 - DEFERRED REVENUE**

The Town has deferred its June 30, 1988, Cable Franchise Taxes of \$18,035 to fiscal year-end June 30, 1989.

**TOWN OF MONROE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

**NOTE 11 - FLOW OF FUNDS: RESTRICTIONS ON USE: SEWERAGE SYSTEM REVENUES**

**A. G.M.A.C.**

Under the terms of the bond resolution dated January 1, 1983, regarding revenue bonds dated June 15, 1983, all income and revenues (hereinafter referred to as revenues) of every nature, earned or derived from the operation of the Sewerage System are to be deposited as collected in a special bank account to be known as the "Sewer System Revenue Fund." Said fund is established to provide for the payment of reasonable and necessary expenses of operating and maintaining the system and make periodic transfers to the following funds:

1. Sinking Bond Fund

For each month after the delivery of the bonds, there will be set aside an amount equal to 1/2 of the next maturing installment of principal and interest on outstanding bonds. Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such purposes.

2. Reserve Bond Sinking Fund

For each month after the system becomes revenue producing, there will be set aside an amount equal to 1% of the principal and interest payments required for the sinking fund until there shall have been accumulated in the reserve account an amount equal to the maximum interest and principal requirements in any succeeding fiscal year. Such amounts may be used only for the payment of principal and interest installments for which sufficient funds are not on deposit in the sinking fund.

3. Depreciation & Contingency Fund

For each month after the completion of the project, there will be set aside the sum of \$100 until the amount of \$20,000 is deposited in the fund. Money in this fund may be used for paying cost of extraordinary repairs and replacements to the system which are necessary to keep the system in operating condition. Money in this fund may also be used to pay principal and interest on the bonds falling due at any time there is not sufficient money for payment in the other bond funds.

All moneys remaining in the "Sewer System Revenue Fund", after all the required transfers are made and deficiencies have been remedied, may be used for the purpose of retiring bonds in advance of their maturities.

**TOWN OF BRUNY, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**NOTE 11 - FLOW OF FUNDS; RESTRICTIONS ON SEW-COVERAGE SYSTEM**  
**REVENUES (Continued)**

**F. FARMERS HOME ADMINISTRATION**

Under the terms of the bond resolution dated April 18, 1986, regarding revenue bonds dated September 10, 1986, all income and revenues (hereinafter referred to as revenue) of every nature, earned or derived from the operation of the Sewerage System are to be deposited as collected in a special bank account to be known as the "Sewer System Revenue Fund." Said fund is established to provide for the payment of reasonable and necessary expenses of operating and maintaining the system and make periodic transfers to the following funds:

1. Revenue Bond Sinking Fund

For each month after the delivery of the bonds, there will be set aside a sum equal to 1/2 of the next maturing installment of principal and interest on outstanding bonds. Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such purposes.

2. Revenue Bond Reserve Fund

For each month after the system becomes revenue producing, there will be set aside an amount equal to 8% of the principal and interest payments required for the sinking fund until there shall have been accumulated in the reserve account an amount equal to the maximum interest and principal requirements in any succeeding fiscal year. Such amounts may be used only for the payment of principal and interest installments for which sufficient funds are not on deposit in the sinking fund.

3. Depreciation & Contingency Fund

For each month after the completion of the project, there will be set aside the sum of \$275. Money in this fund may be used for paying cost of extraordinary repairs and replacements to the system which are necessary to keep the system in operating condition. Money in this fund may also be used to pay principal and interest on the bonds falling due at any time there is not sufficient money for payment in the other bond funds.

**TOWN OF DOUBLY, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

**NOTE 12 - FINANCED IN ASSETS RESTRICTED FOR REVENUE BOND RETIREMENT**

	F. M. H. A.		S. M. A. C.		TOTAL
	RESERVE FOR BOND RETIRE	DEPRAC AND CONTING	RESERVE FOR BOND RETIRE	DEPRAC AND CONTING	
Balance, July 1	\$493	\$2,433	\$34,924	\$24,468	\$61,625
Transfer From (To) Unrestricted Cash	524	\$3,253	39,842	4,695	38,813
Transfer From (To) Restricted Cash	(693)	(2,433)	(29,342)	-0-	(31,074)
Interest Earned		-0-	2,128	780	2,918
Balance, June 30	<u>324</u>	<u>3,253</u>	<u>36,154</u>	<u>29,944</u>	<u>70,274</u>

**NOTE 13 - SUMMARY OF ENTERPRISE FUNDS**

The Town maintains provision sewer services. Request information for the year ended June 30, 1998, was as follows:

Operating Revenues	\$323,589
Depreciation	305,489
Operation Income (Loss)	157,423
Net Income (Loss)	194,880
Net Working Capital	83,138
Total Assets	2,989,949
Bonds Payable	718,800
Total Equity	2,015,761

**NOTE 14 - LITIGATION, CLAIMS AND CONTINGENCIES**

At June 30, 1998, the Town's attorney has represented to us there is only one pending or threatened litigation against the Town. It is the opinion of the Town's Attorney that the Town does not have any reasonable estimated or probable liability using the criteria established under F.A.S.B. Statement 9.

One claim during the year was settled in mediation with the Town agreeing to pay \$1,208.

**TOWN OF BRIDGE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998**

**NOTE 18 - PENSION PLAN AND RETIREMENT COMMITMENTS**

The Town elected to be covered under the Social Security System.

**1. MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM:**

Additionally, substantially all of the Town's employees are members of the Municipal Employees' Retirement System of Louisiana ("System") a cost-sharing multiple-employer plan, controlled and administered by a separate Board of Trustees. The system was established and provided for by R.S.31:1731 of the Louisiana Revised Statutes.

Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least thirty-five hours per week, not participating in another public funded retirement system and under the age of 60.

Any member of Plan B can retire providing he meets one of the following criteria:

1. Age 55 with 35 years of creditable service.
2. Age 60 with a minimum of 10 or more years of service.
3. Under age 60 with 30 years of services for disability benefits.
4. Survivor's benefits require 20 years creditable service at death of member.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employee's Retirement System of Louisiana, 7537 Office Park Blvd, Baton Rouge, Louisiana 70809, or by calling (504) 925-4810.

**Funding Policy**

Under Plan B, members are required by state statute to contribute 1 percent of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 3.7% percent of annual covered payroll. The System also receives 1/4 of 1% of ad valorem taxes collected within the respective parish. The System also receives revenue sharing funds each year as appropriated by the legislature. These additional sources of income are used as additional employer contributions.

For the year ended June 30, 1996, the total payroll for employees of the Town covered by the System was \$139,719 and the total payroll for the Town was \$228,823. The Town's contributions to the System under Plan B for the years ended June 30, 1996, 1997, and 1998, were \$5,842 \$1,294 and \$6,759, respectively, equal to the required contributions for each year.

**TOWN OF MONROE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1978**

**NOTE 15 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)**

**2. MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM:**

Additionally, some of the Police Department employees are members of the Municipal Police Employees' Retirement System ("System"), a cost-sharing multiple-employer plan, controlled and administered by a separate Board of Trustees.

Membership is mandatory for all full-time police officers employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrest, providing they do not have to pay social security and providing they meet the statutory criteria.

Benefit provisions are authorized within Act 389 of 1973 and amended by Law 21,222-1-23,223.

Any member is eligible for normal retirement after he has been a member of the system for one year, if he has 35 years of creditable service at any age or has 30 years of creditable service and is age 55 or has 15 years creditable service and is age 50.

**Funding Policy**

Contributions in the current year for all members are established by statute at 7.5% of earnable compensation. Contributions in the current year for all employers are actuarially determined as 1% of employee's earnable compensation excluding overtime but including supplemental pay. The system also receives a percentage of insurance premiums which is used as an additional employer contribution.

For the year ended June 30, 1978, the total payroll for employees of the Police Department covered by the System was \$109,033 and the total payroll for the Town was \$318,912.

The Town's contributions to the System for the years ended June 30, 1976, 1977, and 1978, were \$2,812, \$7,468 and \$8,038, respectively, equal to the required contributions for each year.

**NOTE 16 - POST-RETIREMENT BENEFITS**

The Town does not provide continuing health care, life insurance or any other post-retirement benefits for its retired employees.

SUPPLEMENTARY INFORMATION

TOWN OF NEWBLY, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 1998

COMPENSATION PAID TO GOVERNING BODY

The schedule of compensation paid to the Town's governing body is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Governing Body is included in the legislative expenditures of the general fund. Compensation paid is as follows:

Lynn Fourcieu, Mayor	\$12,000
Jason Hood, Jr.	3,000
Larry Durbin	3,000
Thomas Jordan	3,000
Scott Rhodes	3,000
Aaron Gavant	3,000

**TOWN OF BOULDER, LOUISIANA  
 SCHEDULE OF INSURANCE IN FORCE  
 FOR THE YEAR ENDED JUNE 30, 1998**

<u>COMPANY</u>	<u>POLICY NUMBER</u>	<u>NATURE OF INSURANCE</u>	<u>COVERAGE</u>	<u>TERMINATION DATE</u>
BMC Insurance	03177 88 98	Town Hall	\$188,000	12-31-98
		Personal Property	50,000	12-31-98
		Maintenance Building	107,000	12-31-98
		Personal Property	10,000	12-31-98
		Building 103 E St Francis	130,000	12-31-98
		Personal Property	10,000	12-31-98
		Miscellaneous Property	71,100	12-31-98
BMC Insurance	031-50-13-96	Equipment Floater	\$174,400	9-31-99
BMC Insurance	8153284	Notary Bond-Beethelot	25,000	7-24-2000
	8153318	Public Officials	150,000	5-27-2000
	8153315	Public Employees Bond	5,000	4-21-1998
Risk Management	WC-113	Workers' Compensation	Statutory	1-01-99
Risk Management	LPL-036	Automobile Liability	\$500,000	5-01-99
		General Liability	500,000	5-01-99
		Police Professionals	500,000	5-01-99
		Errors and Omissions	500,000	5-01-99

**TOWN OF HOVELLY CENTENNIAL COMMITTEE**  
**CONDENSED FINANCIAL STATEMENTS**  
**JUNE 30, 1977**

**CONDENSED STATEMENT OF FINANCIAL POSITION**

<b>ASSETS</b>	
Cash	\$1,300
Certificates of Deposits	16,800
Fixed Assets	500
	<hr/>
<b>TOTAL ASSETS</b>	<b>17,800</b>
	<hr/>
	<b>NET ASSETS</b>
Net Assets	17,800
	<hr/>

**CONDENSED STATEMENT OF ACTIVITIES**

<b>REVENUE:</b>	
Donations	22,000
	<hr/>
<b>EXPENSES:</b>	
Centennial Expenses	478
Travel	87
Miscellaneous	100
Publication of Book	530
Annual Events	600
Capital Expenses	615
Office Expenses	377
	<hr/>
<b>TOTAL EXPENSES</b>	<b>3,818</b>
	<hr/>
<b>NET INCREASE IN NET ASSETS</b>	<b>17,000</b>
	<hr/>

# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
TOP MANAGEMENT LEVEL  
MEMBER - POLICE, LEBLANCHE 78000  
(504) 663-7820

MEMBER  
PROFESSIONAL POLICE  
ASSOCIATION OF L.L.C.

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN ASSET OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

September 26, 1999

To The Honorable Mayor and Members  
of the Board of Aldermen  
Town of Brusly, Louisiana

I have audited the financial statements of the Town of Brusly Town as of and for the year ended June 30, 1999, and have issued my report thereon dated September 26, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### COMPLIANCE

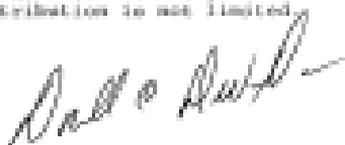
As part of obtaining reasonable assurance about whether Town's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of non-compliance that are required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings.

### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Town's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention related to significant deficiencies in design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Town of Brusly's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings.

A Material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described in the statement of findings is a material weakness.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.



FORM OF RENTAL, LOUISIANA  
PRICE YEAR'S FINDINGS  
YEAR ENDED DECEMBER 31, 1993

FORM

**TOWN OF BRUSLY, LOUISIANA  
CURRENT YEAR'S FINDINGS  
YEAR ENDED DECEMBER 31, 1998**

**Reportable Conditions:** From July 10, 1997, through April 3, 1998, the Town of Brusly collected \$128,898 in traffic fines. However, only \$112,174 was deposited into the Town's bank accounts. The remaining \$16,724 has not been accounted for.

**Cause:** The traffic clerk did not adhere to the Town's procedures to collect, record and deposit fines.

**Criteria:** LA R.S. 14:87; LA R.S. 14:134; LA R.S. 42:146(1)(A)

**Effect:** The Town has filed with its bonding company but is covered for only \$5,000 subject to a \$200 deductible.

**Recommendation:** We recommend that the Town of Brusly ensure that all personnel adhere to its procedures to collect, record, and deposit traffic fines. Periodic inspections of these should be performed by the town clerk to ensure that internal accounting controls are functioning as designed.

**Management Response:** Management believes the procedures currently in place are adequate to ensure that all funds are accounted for. This is borne out by the lack of previous problems and the fact that Mr. Nyeau's activities were uncovered by other Town employees. However, the procedure is perfect when an employee takes elaborate steps to cover dishonest acts and therefore, measures are being taken to tighten the procedures so future problems are averted.

\* \* \* \* \*



# Town of Brusly

P.O. Box 510

Brusly, Louisiana 70719-0510

## **MAYOR**

Lynn J. Proulx

## **ALDERMEN**

Larry Durbin

Thomas Jordan

Scott Rhodes

Arvin Bessell

James J. Woods, Jr.

August 13, 1988

Dr. Daniel Kyle  
Legislative Auditor  
P.O. Box 9897  
1480 N. 3rd Street  
Baton Rouge, Louisiana 70804-5097

**RE: Audit Report for the Town of Brusly**

Dear Dr. Kyle:

This is in response to your letter dated August 3, 1988, wherein you requested a response to the audit report prepared by your office regarding missing funds from the Town of Brusly. Please be advised that the person named in the report as being responsible for the missing funds Ms. Ramona Nysam, was terminated from employment with the Town of Brusly as of May 13, 1988.

The procedures to ensure adequate internal controls have been in place for well over 15 years. Several different people have held the position which was formally held by Ms. Nysam with no previous loss of funds. All records for the Town of Brusly, including traffic fines have been audited annually with no discrepancies noted, until Ms. Nysam became employed.

We feel the procedures currently in place are adequate to ensure that all funds are accounted for. This is borne out by the lack of previous problems and the fact that Ms. Nysam's activities were monitored by other town employees. However, no procedure is perfect when an employee takes elaborate steps to cover dishonest acts and therefore, measures are being taken to tighten the procedures to ensure no future problems are encountered.

A check list of her duties was presented to Ms. Nysam and she acknowledged that she was properly trained for this position. The employees of the Town of Brusly are bonded against dishonest acts and the Town intends to submit this report to the bonding company upon its release to recover the missing funds.

Dr. Daniel Eyle  
Page 2

I would like to thank you for the prompt, professional and courteous manner in which this matter was handled by your office. If you have any questions, or would like to discuss this matter further, please feel free to contact my office.

Sincerely,



Lynn Bourdieu  
Mayor