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**TOWN OF URANIA
LOUISIANA**

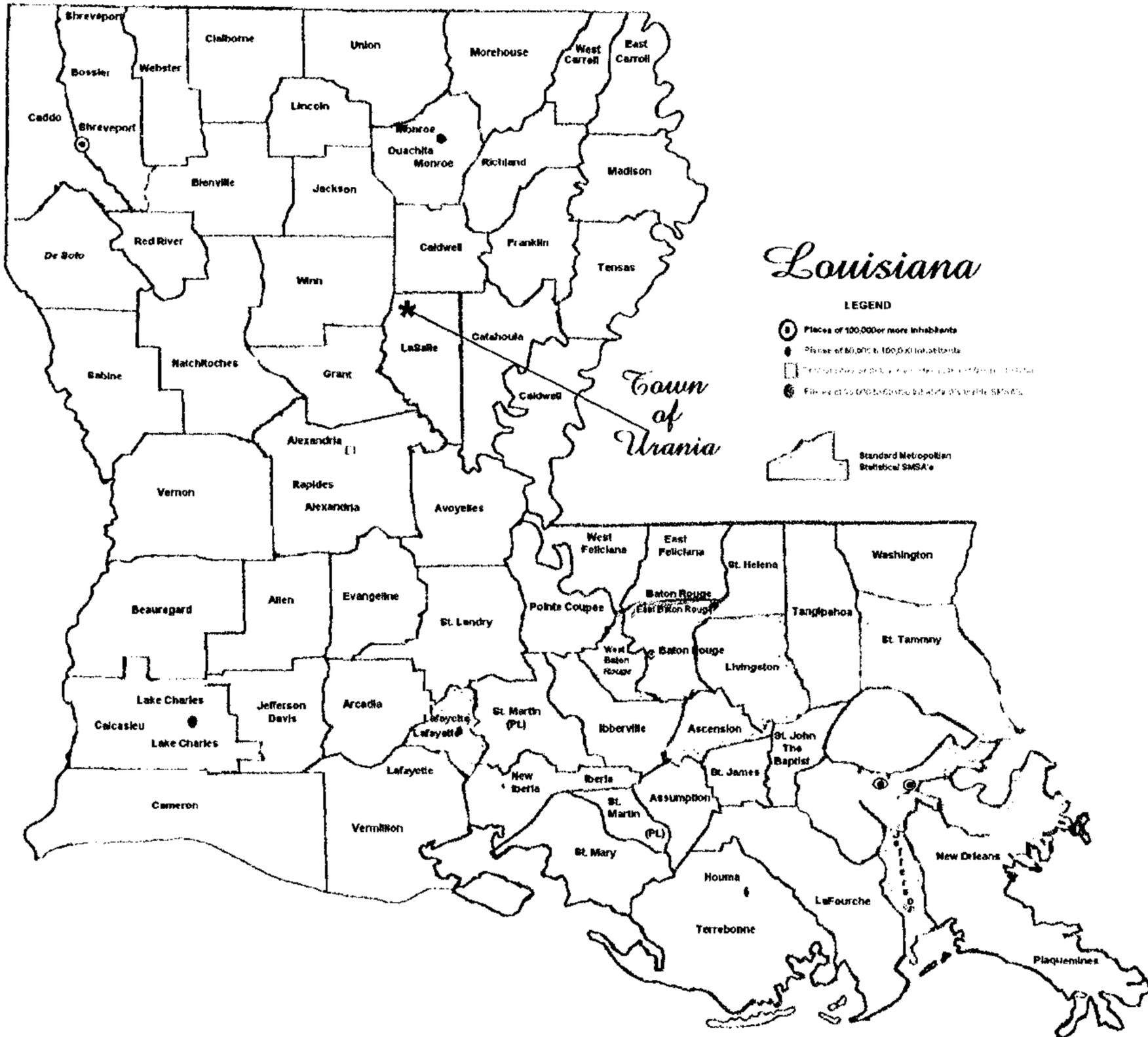
*General Purpose Financial Statements Combining
And Individual Fund And Account Group
Statements And Schedules And Supplemental Data*

JUNE 30, 1999

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

Release Date OCT 27 1999

TOWN OF URANIA
URANIA, LOUISIANA



* The Town of Urania was incorporated under the Lawrason Act, and operates under the Mayor-Board of Alderman form of government. The Town provides the following significant services to its residents as provided by its charter: public safety (police and fire), highways and streets, utilities (water and sewer services) and general administrative functions, including coordination of related services with parish, state and federal governing bodies.

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INDEPENDENT AUDITOR'S REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

The Honorable Terri Corley, Mayor
and Members of the Town
Board of Aldermen
Urania, Louisiana

I have audited the accompanying general purpose financial statements of the Town of Urania, Louisiana, as of and for the year ended June 30, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provision of OMB Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 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 also includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I was unable to determine what effect, if any, the year 2000 will have on the Town of Urania's computer system or what effect it will have on the Town of Urania's financial condition.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Urania, Louisiana, as of June 30, 1999 and the results of its operations and the cash flows of its proprietary fund 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 combining, individual fund, individual account group financial statements and schedules, supplemental schedules and graphs are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Urania, Louisiana. Such information, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in my opinion, the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

August 23, 1999

Jena, Louisiana

John R. Vercher

MEMBER
—AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

JOHN R. VERCHER PC

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

The Honorable Terri Corley, Mayor
and Members of the Town
Board of Aldermen
Urania, Louisiana

I have audited the general purpose financial statements of the Town of Urania, Louisiana, as of and for the year ended June 30, 1999 and have issued my report thereon dated August 23, 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 of Urania, Louisiana's general purpose 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 statements 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Town of Urania, Louisiana'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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 risk that misstatements in amounts that would be material in relation to the general purpose 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Town of Urania's Management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher

August 23, 1999
Jena, Louisiana

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

*Town of Urania, Louisiana
Combined Balance Sheet
All Fund Types and Account Group
June 30, 1999*

	Governmental Fund Type			Proprietary Fund Type
	General Fund	Debt Service	Capital Projects	Enterprise Fund
ASSETS				
Cash	\$ 14,650	\$ 7,664	\$ -0-	\$ 3,154
Investments	14,217	-0-	-0-	114,791
Receivables (Net)	4,453	-0-	-0-	13,123
Due From Other Funds	-0-	-0-	-0-	1,556
Restricted Assets				
Cash	-0-	-0-	-0-	59,375
Investments At Cost	-0-	-0-	-0-	41,131
Plant & Equipment	-0-	-0-	-0-	2,162,728
Construction In Progress	-0-	-0-	-0-	539,150
Accumulated Depreciation	-0-	-0-	-0-	(574,762)
Amount Available in Debt Service	-0-	-0-	-0-	-0-
Amount To Be Provided For Ret. Of General Long-Term Debt	-0-	-0-	-0-	-0-
General Fixed Assets (Note 5)	-0-	-0-	-0-	-0-
TOTAL ASSETS	\$ 33,320	\$ 7,664	\$ -0-	\$ 2,360,246
LIABILITIES & FUND EQUITY				
LIABILITIES				
Accounts Payable	\$ 3,495	\$ -0-	\$ -0-	\$ 7,603
Due To Other Funds	-0-	-0-	-0-	-0-
Payable From Restricted Assets:				
Accrued Liabilities	-0-	-0-	-0-	19,094
Current Bonds Payable	-0-	-0-	-0-	15,155
Customer Deposits	-0-	-0-	-0-	18,580
General Obligation Bonds Payable	-0-	-0-	-0-	-0-
Revenue Bonds Payable	-0-	-0-	-0-	647,179
TOTAL LIABILITIES	\$ 3,495	\$ -0-	\$ -0-	\$ 707,611
FUND EQUITY				
Contributed Capital	\$ -0-	\$ -0-	\$ -0-	\$ 1,481,394
Investments in General Fixed Assets	-0-	-0-	-0-	-0-
TOTAL FUND EQUITY	\$ -0-	\$ -0-	\$ -0-	\$ 1,481,394
RETAINED EARNINGS				
Reserved For Bond Retirement	\$ -0-	\$ -0-	\$ -0-	\$ 40,601
Reserved For Bond Contingency	-0-	-0-	-0-	17,057
Unreserved (Deficit)	-0-	-0-	-0-	113,583
Fund Balances:				
Reserved For Debt Service	-0-	7,664	-0-	-0-
Unreserved - Undesignated	29,825	-0-	-0-	-0-
TOTAL RETAINED EARNINGS/ FUND BALANCE	\$ 29,825	\$ 7,664	\$ -0-	\$ 171,241
TOTAL FUND EQUITY	\$ 29,825	\$ 7,664	\$ -0-	\$ 1,652,635
TOTAL LIABILITIES & FUND EQUITY	\$ 33,320	\$ 7,664	\$ -0-	\$ 2,360,246

Fiduciary Fund Type Agency Fund	Account Group General Long Term Debt	General Fixed Assets	Total (Memorandum Only)
\$ 1,556	\$ -0-	\$ -0-	\$ 27,024
-0-	-0-	-0-	129,008
-0-	-0-	-0-	17,576
-0-	-0-	-0-	1,556
-0-	-0-	-0-	59,375
-0-	-0-	-0-	41,131
-0-	-0-	-0-	2,162,728
-0-	-0-	-0-	539,150
-0-	-0-	-0-	(574,762)
-0-	7,664	-0-	7,664
-0-	36,336	-0-	36,336
-0-	-0-	86,971	86,971
<u>\$ 1,556</u>	<u>\$ 44,000</u>	<u>\$ 86,971</u>	<u>\$ 2,533,757</u>
\$ -0-	\$ -0-	\$ -0-	\$ 11,098
1,556	-0-	-0-	1,556
-0-	-0-	-0-	19,094
-0-	-0-	-0-	15,155
-0-	-0-	-0-	18,580
-0-	44,000	-0-	44,000
-0-	-0-	-0-	647,179
<u>\$ 1,556</u>	<u>\$ 44,000</u>	<u>\$ -0-</u>	<u>\$ 756,662</u>
\$ -0-	\$ -0-	\$ -0-	\$ 1,481,394
-0-	-0-	86,971	86,971
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 86,971</u>	<u>\$ 1,568,365</u>
\$ -0-	\$ -0-	\$ -0-	\$ 40,601
-0-	-0-	-0-	17,057
-0-	-0-	-0-	113,583
-0-	-0-	-0-	7,664
-0-	-0-	-0-	29,825
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 208,730</u>
\$ -0-	\$ -0-	\$ 86,971	\$ 1,777,095
<u>\$ 1,556</u>	<u>\$ 44,000</u>	<u>\$ 86,971</u>	<u>\$ 2,533,757</u>

The accompanying notes are an integral part of this statement.

*Town of Urania, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 All Governmental Types
 Year Ended June 30, 1999*

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Revenues:				
Taxes & License	\$ 27,484	\$ 5,783	\$ -0-	\$ 33,267
Intergovernmental	9,392	-0-	539,150	548,542
Charges For Services	22,366	-0-	-0-	22,366
Fines	100,301	-0-	-0-	100,301
Penalties	2,671	-0-	-0-	2,671
Miscellaneous Revenue	17,282	-0-	-0-	17,282
Interest	748	143	-0-	891
Total Revenue	<u>\$ 180,244</u>	<u>\$ 5,926</u>	<u>\$ 539,150</u>	<u>\$ 725,320</u>
Expenditures:				
Current				
General Government	\$ 147,959	\$ -0-	\$ -0-	\$ 147,959
Public Safety	13,526	-0-	-0-	13,526
Recreation	613	-0-	-0-	613
Fire Protection	4,520	-0-	-0-	4,520
Street and Sanitation	2,244	-0-	-0-	2,244
Principal Retirement & Interest	-0-	4,300	-0-	4,300
Public Works	-0-	-0-	514,392	514,392
Administration	-0-	-0-	22,279	22,279
Acquisition	-0-	-0-	2,550	2,550
Total Expenditures	<u>\$ 168,862</u>	<u>\$ 4,300</u>	<u>\$ 539,221</u>	<u>\$ 712,383</u>
Excess (Deficit) Of Revenues Over Expenditures Before Other Financing Sources (Uses)	\$ 11,382	\$ 1,626	\$ (71)	\$ 12,937
Other Financing Sources (Uses):				
Operating Transfers In	-0-	-0-	83	83
Operating Transfers Out	(29,083)	-0-	-0-	(29,083)
Excess (Deficit) Of Revenues & Other Sources Over Expenditures & Other	\$ (17,701)	\$ 1,626	\$ 12	\$ (16,063)
Fund Balances Beginning Of Year	47,526	6,038	(12)	53,552
Fund Balances End Of Year	<u>\$ 29,825</u>	<u>\$ 7,664</u>	<u>\$ -0-</u>	<u>\$ 37,489</u>

The accompanying notes are an integral part of this statement.

*Town of Urania, Louisiana
Governmental Funds Types
Combined Statement of Revenues and Expenditures
and Changes in Fund Balance
Budget vs Actual (GAAP Basis)
Year Ended June 30, 1999*

	General Fund			Capital Projects		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES						
Taxes & License	\$ 29,000	\$ 27,484	\$ (1,516)	\$ -0-	\$ -0-	\$ -0-
Intergovernmental	8,778	9,392	614	1,044,375	539,150	(505,225)
Charges For Service	21,400	22,366	966	-0-	-0-	-0-
Fines	101,430	100,301	(1,129)	-0-	-0-	-0-
Penalties	2,500	2,671	171	-0-	-0-	-0-
Miscellaneous	4,550	17,282	12,732	-0-	-0-	-0-
Interest	-0-	748	748	-0-	-0-	-0-
TOTAL REVENUES	\$ 167,658	\$ 180,244	\$ 12,586	\$ 1,044,375	\$ 539,150	\$ (505,225)
EXPENDITURES						
Current -						
General Government	\$ 150,640	\$ 147,959	\$ 2,681	\$ -0-	\$ -0-	\$ -0-
Public Safety	21,000	13,526	7,474	-0-	-0-	-0-
Recreation	2,000	613	1,387	-0-	-0-	-0-
Fire Protection	12,650	4,520	8,130	-0-	-0-	-0-
Street and Sanitation	5,300	2,244	3,056	-0-	-0-	-0-
Public Works	-0-	-0-	-0-	967,013	514,392	452,621
Land Acquisition	-0-	-0-	-0-	7,500	2,550	4,950
Administration	-0-	-0-	-0-	69,752	22,279	47,473
TOTAL EXPENDITURES	\$ 191,590	\$ 168,862	\$ 22,728	\$ 1,044,265	\$ 539,221	\$ 505,044
Deficiency Of Revenues Over Expenditures Before Other Financing Sources (Uses)	(23,932)	11,382	35,314	110	(71)	181
Other Financing Sources:						
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 83	\$ 83
Operating Transfers Out	(10,000)	(29,083)	(19,083)	-0-	-0-	-0-
Excess Of Revenues and Other Sources Over Expenditures	\$ (33,932)	\$ (17,701)	\$ 16,231	\$ 110	\$ 12	\$ (98)
Fund Balance Beginning Of Year	47,526	47,526	-0-	(12)	(12)	-0-
Fund Balance End Of Year	\$ 13,594	\$ 29,825	\$ 16,231	\$ 98	\$ -0-	\$ (98)

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

Town of Urania, Louisiana
Combined Statement of Revenues, Expenses
and Changes in Retained Earnings
All Proprietary Fund Types
Year Ended June 30, 1999

	Enterprise
Operating Revenues:	
Water Department	\$ 91,168
Sewer Department	56,511
Total Operating Revenues	\$ 147,679
Operating Expenses:	
Water Department	
Salaries and Related Costs	\$ 7,363
Material and Supplies	2,166
Depreciation	22,146
Repairs and Maintenance	640
Utilities	3,354
Insurance	2,245
Miscellaneous	906
Professional Services	993
Purchased Water	62,066
Total Water Department	\$ 101,879
Sewer Department	
Salaries and Related Costs	\$ 20,216
Material and Supplies	3,022
Depreciation	31,592
Repairs and Maintenance	13,503
Utilities	13,144
Sewer Analysis	1,570
Insurance	2,245
Miscellaneous	2,294
Professional Fees	993
Total Sewer Department	\$ 88,579
Total Operating Expenses	\$ 190,458
Operating Income (Loss)	(42,779)
Non-Operating Revenue (Expenses):	
Interest Income - Water Department	\$ 7,607
Interest Income - Sewer Department	1,070
Interest Expense - Water Department	(30,718)
Interest Expense - Sewer Department	(6,948)
Operating Grant	12,311
Total Non-Operating Revenues (Expenses)	\$ (16,678)
Income (Loss) Before Operating Transfers	(59,457)
Transfers from Other Fund	\$ 29,000
Net Income (Loss)	\$ (30,457)
Retained Earnings (Deficit), Beginning	\$ 201,698
Retained Earnings (Deficit), Ending	\$ 171,241

The accompanying notes are an integral part of this statement.

*Town of Urania, Louisiana
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 Year Ended June 30, 1999*

	Enterprise
Cash From Operations:	
Income (Loss) Before Operating Transfers	\$ (59,457)
Operating Transfers	29,000

Net Income (Loss)	\$ (30,457)
Adjustments To Net Income (Loss):	
Depreciation	\$ 53,738
Allowance For Bad Debts	(83)
(Increase) Decrease In Accounts Receivable	4,409
Increase (Decrease) In Accounts Payable	(5,707)
Increase (Decrease) In Accrued Interest	(428)

Cash Provided By Operations	\$ 51,929
Cash From Contributed Capital	539,150

Total Cash Provided	\$ 560,622
Cash Was Applied To:	
Deposit Refunds	\$ 16
Investments	5,640
Revenue Bonds	15,155
Fixed Assets	539,150
Restricted Assets	14,174

Total Cash Applied	\$ 574,135
Net Increase (Decrease) In Cash	\$ (13,513)
Cash Beginning Of Year	\$ 16,667
Cash End Of Year	\$ 3,154

The accompanying notes are an integral part of this statement.

Town of Urania, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Urania was incorporated under the Lawrason Act, and operates under the Mayor-Board of Alderman form of government. The Town provides the following significant services to its residents as provided by its charter: public safety (police and fire), highways and streets, utilities (water and sewer services) and general administrative functions, including coordination of related services with parish, state and federal governing bodies.

The accounting policies of the Town of Urania conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

This report includes all funds and the account group which are controlled by or dependent on the Town's executive and legislative branches (the Mayor and Board of Alderman). Control by or dependence on the Town was determined on the basis of adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

B. Fund Accounting

The accounts of the Town of Urania are organized on the basis of funds and on account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund category as follows:

GOVERNMENTAL FUND TYPES

General Fund

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

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

Debt Service Funds

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

Town of Urania, Louisiana
Notes to Financial Statements (Cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

B. Fund Accounting - (Cont.)

GOVERNMENTAL FUND TYPES - (Cont.)

Fiduciary Fund Types

Fiduciary Fund types are used to account for assets held by the Town of Urania as an agent for other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

PROPRIETARY FUND TYPES

Enterprise Fund

Enterprise funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that 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 the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

C. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are valued at cost and are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized.

All fixed assets of the Proprietary Fund are valued at historical cost.

This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group.

The account groups are not funds. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Town of Urania, Louisiana
Notes to Financial Statements (Cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

C. Fixed Assets and Long-Term Liabilities - (Cont.)

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus, and all assets and all liabilities (whether current or noncurrent) associated with their activity should be included on their balance sheets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Water and Sewer System	40 Years
Equipment	3-10 Years

Records concerning general fixed assets were not maintained by the Town, therefore a statement of general fixed assets is not presented.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statement. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their 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 in the hands of intermediary collecting governments and are revenue at that time. Anticipated refunds of such taxes are as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

E. Budgets and Budgetary Accounting

The Town adopts its budget annually on the modified accrual (GAAP) basis of accounting. Budgetary comparisons are included in the accompanying financial statements. All budgetary appropriations lapse at the end of each fiscal year. Budgetary control is exercised at the fund level rather than individual budgetary line item or functional area. The general fund budget was amended during the year. The Capital Projects Budget is established as a project wide budget which may extend more than one year.

Town of Urania, Louisiana
Notes to Financial Statements (cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

F. Investments and Cash

Investments (CD's over 90 days) are stated at cost, which approximate market. All cash and investments are on deposit in a FDIC insured bank. Cash and investments on deposit (bank balances) at June 30, 1999 amounts to \$274,391 and secured as follows:

East Ouachita Parish Recreation	\$	201,000
District No. 1		
FDIC Insured		200,000
Total	\$	401,000

G. Compensated Absences and Retirement Plans

The Town does not compensate unused vacation and sick leave. Employees of the Town are covered under the Social Security System.

II. Accounts Receivable and Allowance for Bad Debts

Uncollectible amounts due for customer's utility receivables are recognized as bad debts based on 5% of total receivables. Below is a summary of accounts receivable and allowance for bad debts by fund:

<u>General Fund</u>	
Accounts Receivable - Franchise Tax	\$ 338
Accounts Receivable - Fire and Garbage	1,939
Accounts Receivable - Intergovernmental	
Fire Insurance Rebate	2,176
Total Accounts Receivable - General Fund	\$ 4,453
<u>Proprietary Fund</u>	
Accounts Receivable - Water	
(Allowance for Doubtful Accounts - \$403)	\$ 7,662
Accounts Receivable - Sewer	
(Allowance for Doubtful Accounts - \$287)	5,461
Total Accounts Receivable - Proprietary Fund	\$ 13,123

I. Reserves

The Town records reserves to indicate that a portion of its retained earnings/fund balances are legally restricted for a specific future use. The following is a list of such reserves and a description of each:

Reserved for Depreciation and Contingencies

This amount represents monies reserved to make emergency repairs to the water and sewer systems.

Town of Urania, Louisiana
Notes to Financial Statements (cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

1. Reserves - (Cont.)

Reserved - Revenue Bonds

This amount represents monies reserved as required by the revenue bond indentures.

Reserved for Debt Service

Certain assets have been reserved in the Debt Service Fund for future payment of long-term liabilities of the governmental funds.

J. Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. AD VALOREM TAXES

Ad Valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Town in October and are actually billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the "billed" year.

The Town bills and collects its own property taxes using the assessed values determined by the tax assessor of LaSalle Parish.

For the year ended June 30, 1999, taxes of 15.49 mills were levied on property with assessed valuations totaling \$799,821 and were dedicated as follows:

General Corporate Purposes	8.25 mills
Debt Service	7.24 mills

Total taxes levied were \$12,390 of which \$6,599 was due to the general fund and \$5,791 was due to the debt service fund.

3. DEPRECIABLE FIXED ASSETS

The water and sewer system is depreciated over a 40 year period using the straight-line method. Other assets are depreciated from 3 to 10 years using the straight-line method. Below is a summary of water and sewer enterprise fund plant, property, and equipment:

	Cost	Accumulated Depreciation	Current Depreciation
Water Plant and Equipment	\$ 896,889	\$ 228,931	\$ 22,146
Sewer Plant and Equipment	1,265,838	345,831	31,592
Total	\$ 2,162,727	\$ 574,762	\$ 53,738

Town of Urania, Louisiana
Notes to Financial Statements (cont.)

4. CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the Town of Urania for the year ended June 30, 1999:

	General Obligation		Revenue		Total
	Public Improvement (Sewer)	Public Improvement District # 1 (Sewer)	Water Utility	Sewer	
Bonds Payable 6/30/98	\$ 23,000	\$ 23,000	\$ 535,489	\$ 142,000	\$ 723,489
Principal Retirement	(1,000)	(1,000)	(11,155)	(4,000)	(17,155)
Bonds Payable 6/30/99	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 524,334</u>	<u>\$ 138,000</u>	<u>\$ 706,334</u>

Bonds payable at June 30, 1999 are payable to the Farmers' Home Administration and are comprised of the following individual issues:

General Obligation Bonds Administered by the Debt Service Fund:

Two 1977 issues of \$42,000 each serial bonds due in annual installments of \$ 1,000, increasing to \$ 3,000 annually at maturity at September 28, 2016; interest at 5% \$ 44,000

Revenue Bonds Administered by the Water and Sewer Enterprise Fund:

\$185,000 water serial bonds due annually in installments of \$2,000, increasing in increments of \$1,000, to \$10,000 annually at maturity at March 1, 2012; interest at 5% 101,000

\$197,400 sewer serial bonds due annually in installments of \$2,000, increasing in increments of \$1,000 to \$12,000 annually at maturity at September 28, 2016; interest at 5% 138,000

\$454,000 water serial bonds issued November 14, 1990, 40 year maturity, \$44,000 @ 6% with annual installments of \$2,944 and \$410,000 @ 6.25% with annual installments of \$ 27,855 423,334

Total \$ 706,334

Provision of Revenue Bond Indenture

Under the terms of the bond indenture on outstanding utility bonds, all income and revenues of every nature are pledged and dedicated to the retirement of said bonds and are to be set aside into the following special funds:

- a) On or before the 20th of each month, there will be set aside into a fund called the "Revenue Bond and Interest Sinking Fund" an amount constituting one-twelfth of the next maturing installment of principal and interest. 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 payments.

Town of Urania, Louisiana
Notes to Financial Statements (cont.)

4. CHANGES IN LONG-TERM DEBT - (CONT.)

Provision of Revenue Bond Indenture - (Cont.)

b) On or before the 20th of each month, there shall be set aside into a "Bond Reserve Fund" for the sewer bonds, and amount equal to 5% of the amount to be paid into the sinking fund until \$13,200 has been accumulated. For the water bonds, a sum of 5% of the monthly payment being made into the sinking fund must be deposited monthly into the "Reserve Fund" until it equals the highest combined annual debt service in any future year on all outstanding bonds. Such amounts may be used only for the payment of maturing bonds in the "Bond and Interest Sinking Fund" and as to which there would otherwise be default.

c) Funds will also be set aside into a "Depreciation and Contingency Fund" at the rate of \$68 per month for the sewer bonds and \$588 per month for the water bonds. Money in this fund may be used for the making of extraordinary repairs as replacements to the systems which are necessary to keep the systems in operating condition and is not available for maintenance and operating expenses.

Provisions of General Obligation Bond Indenture

These bonds constitute a general obligation of the Town and the full faith and credit of the Town is pledged for the repayment of these bonds. The bonds are secured by a special tax to be imposed and collected annually in excess of all other taxes on all the property subject to taxation within the territorial limits of the Town sufficient to pay the principal and interest.

Annual Requirements to Amortize all Debts

The annual requirements to amortize all debt outstanding as of June 30, 1999, including interest payments of \$793,235 are as follows:

Year Ending June 30,	General Obligation	Revenue	Total
2000	\$ 4,100	\$ 64,549	\$ 68,649
2001 – 2005	19,000	318,545	337,545
2006 – 2010	16,500	319,345	335,845
2011 – 2015	19,700	259,045	278,745
2016 – 2020	4,200	166,595	170,795
2021 – 2025	-0-	153,995	153,995
2026 – 2030	-0-	153,995	153,995
Total	<u>\$ 63,500</u>	<u>\$ 1,436,069</u>	<u>\$ 1,499,569</u>

5. CHANGES IN GENERAL FIXED ASSETS

Balance June 30, 1998	\$ 83,721
Additions	3,250
Deletions	-0-
Balance June 30, 1999	<u>\$ 86,971</u>

Town of Urania, Louisiana
Notes to Financial Statements (cont.)

6. ELECTED OFFICIALS SALARIES

Name	Title	Annual Salary	Annual Expense	Date Of Service
Terri Corley	Mayor	\$ 7,200	\$ 1,440	07/01/1998 – 06/30/1999
Gloria J. Sanders	Alderman	220	-0-	07/01/1998 – 06/30/1999
Jessie Powers, Jr.	Alderman	260	-0-	07/01/1998 – 06/30/1999
Carl Vickers	Alderman	220	-0-	07/01/1998 – 06/30/1999
John Gary Ivy	Alderman	140	-0-	07/01/1998 – 12/09/1998
Jimmy Eubanks	Alderman	60	-0-	07/01/1998 – 12/31/1998
Pat McDougald	Alderman	120	-0-	01/01/1999 – 06/30/1999
Stacie Strain	Alderman	60	-0-	04/01/1999 – 06/30/1999
Mickey Lofton	Chief of Police	15,000	-0-	07/01/1998 – 06/30/1999

6. DUE FROM (TO) OTHER FUNDS

	Due From Other Funds	Due To Other Funds
Enterprise Fund	\$ 1,556	\$ -0-
Agency Fund	-0-	1,556
Total	\$ 1,556	\$ 1,556

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Town of Urania, Louisiana
General Fund
Balance Sheet
June 30, 1999

ASSETS

Cash	\$ 14,650
Investments	14,217
Receivables	<u>4,453</u>
TOTAL ASSETS	<u>\$ 33,320</u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	<u>\$ 3,495</u>
Total Liabilities	<u>\$ 3,495</u>

Fund Balance

Unreserved - Undesignated	<u>\$ 29,825</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 33,320</u>

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

*Town of Urania
General Fund
Statement of Revenues and Expenditures
and Changes in Fund Balances
Budget vs Actual (GAAP Basis)
Year Ended June 30, 1999*

	General Fund		
	Budget	Actual	Variance
REVENUES			
Taxes & License	\$ 29,000	\$ 27,484	\$ (1,516)
Intergovernmental	8,778	9,392	614
Charges For Service	21,400	22,366	966
Fines	101,430	100,301	(1,129)
Penalties	2,500	2,671	171
Miscellaneous	4,550	17,282	12,732
Interest	-0-	748	748
TOTAL REVENUES	\$ 167,658	\$ 180,244	\$ 12,586
EXPENDITURES			
Current -			
General Government	\$ 150,640	\$ 147,959	\$ 2,681
Public Safety	21,000	13,526	7,474
Recreation	2,000	613	1,387
Fire Protection	12,650	4,520	8,130
Street and Sanitation	5,300	2,244	3,056
Public Works	-0-	-0-	-0-
Land Acquisition	-0-	-0-	-0-
Administration	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 191,590	\$ 168,862	\$ 22,728
Deficiency Of Revenues Over Expenditures Before Other Financing Sources (Uses)	(23,932)	11,382	35,314
Other Financing Sources:			
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-
Operating Transfers Out	(10,000)	(29,083)	(19,083)
Excess Of Revenues and Other Sources Over Expenditures	\$ (33,932)	\$ (17,701)	\$ 16,231
Fund Balance Beginning Of Year	47,526	47,526	-0-
Fund Balance End Of Year	\$ 13,594	\$ 29,825	\$ 16,231

The accompanying notes are an integral part of this statement.

*Town of Urania
General Fund
Schedule of Revenues and Expenditures
Budget vs Actual (GAAP Basis)
Year Ended June 30, 1999*

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
<i>Taxes & License</i>			
Franchise Tax	\$ 12,000	10,243	(1,757)
General Ad Valorem	7,000	6,796	(204)
Licenses & Permits	10,000	10,446	446
<i>Intergovernmental Revenue</i>			
Tobacco & Beer Tax	4,728	4,540	(188)
Fire Rebates & Grant	4,050	4,852	802
<i>Charges For Services</i>			
Garbage Collection and Fire Protection	20,400	21,786	1,386
<i>Fines</i>			
Traffic Citations	101,430	100,301	(1,129)
<i>Penalties</i>			
	2,500	2,671	171
<i>Miscellaneous</i>			
Mowing	2,000	1,681	(319)
Miscellaneous	3,550	3,731	181
Interest	-0-	748	748
Donations	-0-	12,449	12,449
TOTAL REVENUES	<u>\$ 167,658</u>	<u>\$ 180,244</u>	<u>\$ 12,586</u>
EXPENDITURES			
<i>General Government</i>			
Salaries and Related Benefits	\$ 76,000	\$ 77,157	\$ (1,157)
Mayors and Alderman Salaries	2,640	2,540	100
Other Salaries	9,600	2,400	7,200
Advertising	5,000	4,246	754
Insurance	4,500	4,099	401
Miscellaneous	3,500	4,168	(668)
Office Expense	6,000	5,448	552
Professional Fees	4,200	3,643	557
Postage & Freight	2,000	2,091	(91)
Repairs, Maintenance and Supplies	15,200	9,085	6,115
Utilities	15,000	14,888	112
Equipment	4,000	3,250	750
<i>Public Safety</i>	21,000	13,526	7,474
<i>Recreation</i>	2,000	613	1,387
<i>Centennial Expense</i>	-0-	12,332	(12,332)
<i>Ball Park Expense</i>	3,000	2,612	388
<i>Fire</i>			
Utilities	3,000	1,702	1,298
Fire Chief	2,400	2,400	-0-
Repair, Maintenance and Supplies	7,250	418	6,832
<i>Street and Sanitation</i>			
Truck & Tractor Expense	5,000	777	4,223
Miscellaneous	300	1,467	(1,167)
TOTAL EXPENDITURES	<u>\$ 191,590</u>	<u>\$ 168,862</u>	<u>\$ 22,728</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt and interest.

Town of Urania, Louisiana
Debt Service Funds
Balance Sheet
Year Ended June 30, 1999

ASSETS	
Cash	\$ 7,664
TOTAL ASSETS	<u>\$ 7,664</u>
LIABILITIES AND FUND BALANCE	
Liabilities	\$ -0-
Fund Balance Reserved For Debt Service	<u>7,664</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 7,664</u>

The accompanying notes are an integral part of this statement.

Town of Urania, Louisiana
Debt Service Funds
Statement of Revenues, Expenditures
and Changes in Fund Balances
Year Ended June 30, 1999

Revenues:	
Sewer Ad Valorem Taxes	\$ 5,783
Interest	143

Total Revenues	\$ 5,926
Expenditures:	
Principal Retirement	\$ 2,000
Interest	2,300

Total Expenditures	\$ 4,300
Excess (Deficiency) Of Revenues Over Expenditures	\$ 1,626
Fund Balance – Beginning	6,038

Fund Balance – Ending	\$ 7,664

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS

To account for the purchase of construction of major capital facilities which are not financed by proprietary funds, special assessment funds or trust funds.

**LCDBG # 107700110 in the amount of \$600,000 for water facilities.
LCDBG # 107-900399 in the amount of \$485,000 for sewer improvements.**

Town of Urania, Louisiana
Capital Projects Funds
Combining Balance Sheet
June 30, 1999

	LCDBG # 107-900399 Sewer Project	LCDBG # 107-700110 Water Project	Total
ASSETS			
Cash	\$ -0-	\$ -0-	\$ -0-
Total Assets	\$ -0-	\$ -0-	\$ -0-
LIABILITIES AND FUND BALANCE			
Fund Balance	\$ -0-	\$ -0-	\$ -0-

The accompanying notes are an integral part of this statement.

Town of Urania, Louisiana
Capital Projects Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

For The Year Ended June 30, 1999

	LCDBG #107-900399 Sewer Project	LCDBG # 107-700110 Water Project	Total
Revenues			
Intergovernmental	\$ 116,221	\$ 422,929	\$ 539,150
Expenditures			
Acquisition	\$ 2,550	\$ -0-	\$ 2,550
Public Works	103,270	411,122	514,392
Administration	10,472	11,807	22,279
Total Expenditures	\$ 116,292	\$ 422,929	\$ 539,221
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(71)	-0-	(71)
Other Financing Sources:			
Operating Transfers In	\$ 71	12	83
Excess (Deficiency) Of Revenues & Other Sources Over (Under) Expenditures	-0-	12	12
Fund Balance – Beginning	-0-	(12)	(12)
Fund Balance - Ending	\$ -0-	\$ -0-	\$ -0-

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

*Town of Urania, Louisiana
Capital Projects Funds*

*Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
(Budget vs Actual)
For The Year Ended June 30, 1999*

	LCDBG # 107-00110 Water Project		
	Budget	Actual	Variance
Revenues			
Intergovernmental	\$ 559,375	\$ 422,929	\$ (136,446)
Expenditures			
Acquisition	\$ 2,500	\$ -0-	\$ 2,500
Public Works	522,013	411,122	110,891
Administration	34,752	11,807	22,945
Total Expenditures	\$ 559,265	\$ 422,929	\$ 136,336
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	110	-0-	110
Other Financing Sources:			
Operating Transfers In	\$ -0-	12	12
Excess (Deficiency) Of Revenues & Other Sources Over (Under) Expenditures	110	12	(98)
Fund Balance -- Beginning	(12)	(12)	-0-
Fund Balance - Ending	\$ (98)	\$ -0-	\$ (98)

LCDBG # 107-900399 Sewer Project			Total		
Budget	Actual	Variance	Budget	Actual	Variance
\$ 485,000	\$ 116,221	\$ (368,779)	\$ 1,044,375	\$ 539,150	\$ (505,225)
\$ 5,000	\$ 2,550	\$ 2,450	\$ 7,500	\$ 2,550	\$ 4,950
445,000	103,270	341,730	967,013	514,392	452,621
35,000	10,472	24,528	69,752	22,279	47,473
\$ 485,000	\$ 116,292	\$ 368,708	\$ 1,044,265	\$ 539,221	\$ 505,044
-0-	(71)	(71)	110	(71)	181
\$ -0-	\$ 71	\$ 71	\$ -0-	83	83
-0-	-0-	-0-	110	12	(98)
-0-	-0-	-0-	(12)	(12)	-0-
\$ -0-	\$ -0-	\$ -0-	\$ (98)	\$ -0-	\$ (98)

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

ENTERPRISE FUNDS

Water and Sewer Fund

To account for the provisions of water and sewer services to residents of the Town and some residents of the parish. All activities necessary to provide such services are accounted for in these funds, including, but not limited to, administration, operation, maintenance, financing and related debt service, and billing and collection.

*Town of Urania, Louisiana
 Combined Balance Sheet
 All Proprietary Fund Types
 June 30, 1999*

	Enterprise
ASSETS	
Current Assets	
Cash	\$ 3,154
Investment	114,791
Receivables (Net)	13,123
Due from Agency Fund	1,556

Total Current Assets	\$ 132,624
Restricted Assets	
Bond Sinking Fund	\$ 53,277
Bond Reserve	21,573
Depreciation and Contingency	17,057
Customers' Deposit	8,599

Total Restricted Assets	\$ 100,506
Plant & Equipment	\$ 2,162,728
Construction In Progress	539,150
Less Accumulated Depreciation	(574,762)
<i>Net Plant & Equipment</i>	\$ 2,127,116

TOTAL ASSETS	\$ 2,360,246
LIABILITIES & FUND EQUITY	
Liabilities	
<i>Current Liabilities(Payable from Current Assets):</i>	
Accounts Payable	\$ 7,603

<i>Current Liabilities (Payable from Restricted Assets):</i>	
Accrued Interest Payable	\$ 19,094
Current Bonds Payable	15,155
Customers' Deposits	18,580

Total Current Liabilities (Payable from Restricted Assets)	\$ 52,829
Long-Term Liabilities:	
Revenue Bonds Payable	\$ 647,179

TOTAL LIABILITIES	\$ 707,611
FUND EQUITY:	
Contributed Capital	\$ 1,481,394

Retained Earnings	
Reserved for Bond Retirement	\$ 40,601
Reserved for Bond Contingency	17,057
Unreserved (Deficit)	113,583

Total Retained Earnings	\$ 171,241

Total Fund Equity	\$ 1,652,635
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,360,246

The accompanying notes are an integral part of this statement.

Town of Urania, Louisiana
Combined Statement of Revenues, Expenses
and Changes in Retained Earnings
All Proprietary Fund Types
Year Ended June 30, 1999

	Enterprise
Operating Revenues:	
Water Department	\$ 91,168
Sewer Department	56,511
Total Operating Revenues	\$ 147,679
Operating Expenses:	
Water Department	
Salaries and Related Costs	\$ 7,363
Material and Supplies	2,166
Depreciation	22,146
Repairs and Maintenance	640
Utilities	3,354
Insurance	2,245
Miscellaneous	906
Professional Services	993
Purchased Water	62,066
Total Water Department	\$ 101,879
Sewer Department	
Salaries and Related Costs	\$ 20,216
Material and Supplies	3,022
Depreciation	31,592
Repairs and Maintenance	13,503
Utilities	13,144
Sewer Analysis	1,570
Insurance	2,245
Miscellaneous	2,294
Professional Fees	993
Total Sewer Department	\$ 88,579
Total Operating Expenses	\$ 190,458
Operating Income (Loss)	(42,779)
Non-Operating Revenue (Expenses):	
Interest Income - Water Department	\$ 7,607
Interest Income - Sewer Department	1,070
Interest Expense - Water Department	(30,718)
Interest Expense - Sewer Department	(6,948)
Operating Grant	12,311
Total Non-Operating Revenues (Expenses)	\$ (16,678)
Income (Loss) Before Operating Transfers	(59,457)
Transfers from Other Fund	\$ 29,000
Net Income (Loss)	\$ (30,457)
Retained Earnings (Deficit), Beginning	\$ 201,698
Retained Earnings (Deficit), Ending	\$ 171,241

The accompanying notes are an integral part of this statement.

*Town of Urania, Louisiana
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 Year Ended June 30, 1999*

	Enterprise
Cash From Operations:	
Income (Loss) Before Operating Transfers	\$ (59,457)
Operating Transfers	29,000

Net Income (Loss)	\$ (30,457)

Adjustments To Net Income (Loss):	
Depreciation	\$ 53,738
Allowance For Bad Debts	(83)
(Increase) Decrease In Accounts Receivable	4,409
Increase (Decrease) In Accounts Payable	(5,707)
Increase (Decrease) In Accrued Interest	(428)

Cash Provided By Operations	\$ 51,929
Cash From Contributed Capital	539,150

Total Cash Provided	\$ 560,622

Cash Was Applied To:	
Deposit Refunds	\$ 16
Investments	5,640
Revenue Bonds	15,155
Fixed Assets	539,150
Restricted Assets	14,174

Total Cash Applied	\$ 574,135

Net Increase (Decrease) In Cash	\$ (13,513)

Cash Beginning Of Year	\$ 16,667

Cash End Of Year	\$ 3,154

The accompanying notes are an integral part of this statement.

PAYROLL AGENCY FUND

The Payroll Agency Fund accounts for payroll and payroll related expenses paid from the Town's various funds. The Agency Fund is purely custodial and does not involve measurement of results of operations.

Town of Urania, Louisiana
Payroll Agency Fund
Balance Sheet
Year Ended June 30, 1999

ASSETS	
Cash	\$ 1,556
TOTAL ASSETS	\$ 1,556
LIABILITIES AND FUND BALANCE	
<i>Liabilities</i>	
Due To Enterprise Fund	\$ 1,556
Fund Equity	-0-
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,556

The accompanying notes are an integral part of this statement.

Town of Urania, Louisiana
Payroll Agency Fund
Statement of Changes in Assets and Liabilities
Year Ended June 30, 1999

	Balance June 30, 1998	Additions	Deletions	Balance June 30, 1999
ASSETS				
Cash	<u>\$ 4,322</u>	<u>\$ 100,000</u>	<u>\$ 102,766</u>	<u>\$ 1,556</u>
LIABILITIES				
Due Other Funds	<u>\$ 4,322</u>	<u>\$ 100,000</u>	<u>\$ 102,766</u>	<u>\$ 1,556</u>

The accompanying notes are an integral part of this statement.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, are accounted for in the Debt Service Fund.

Town of Urania, Louisiana
Statement of General Long-Term Debt
June 30, 1999

	<u>Public Improvements Sewer</u>
Amount Available And To Be Provided For The Retirement Of General Long-Term Debt	
Amount Available In Debt Service Funds For Debt Retirement	\$ 7,664
Amount To Be Provided From Ad Valorem Taxes	<u>36,336</u>
Total Available And To Be Provided	<u>\$ 44,000</u>
General Long-Term Debt Payable	
Bonds Payable	<u>\$ 44,000</u>
Total General Long-Term Debt Payable	<u>\$ 44,000</u>

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for all general fixed assets owned by the Town of Urania.

Town of Urania, Louisiana
Statement of Changes in
General Fixed Assets
Year Ended June 30, 1999

	Balance June 30, 1998	Additions	Deletions	Balance June30, 1999
GENERAL FIXED ASSETS				
Fixed Assets	<u>\$ 83,721</u>	<u>\$ 3,250</u>	<u>\$ -0-</u>	<u>\$ 86,971</u>
INVESTMENTS IN GENERAL FIXED ASSETS				
General Fund	<u>\$ 83,721</u>	<u>\$ 3,250</u>	<u>\$ -0-</u>	<u>\$ 86,971</u>

The accompanying notes are an integral part of this statement.

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Terri Corley, Mayor
and Members of the Town
Board of Aldermen
Urania, Louisiana

COMPLIANCE

I have audited the compliance of the Town of Urania, Louisiana, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. The Town of Urania, Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Urania, Louisiana's management. My responsibility is to express an opinion on the Town of Urania, Louisiana's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Urania, Louisiana's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Town of Urania, Louisiana's compliance with those requirements.

In my opinion, Town of Urania, Louisiana, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of the Town of Urania, Louisiana, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Town of Urania, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, the Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

John R. Vercher
Jena, Louisiana
August 23, 1999

TOWN OF URANIA
URANIA, LOUISIANA

*Supplementary Schedule of Federal Financial Assistance
June 30, 1999*

<u>Federal Grantor/Pass-Through Grantor/Programs Title</u>	<u>Federal CFDA #</u>	<u>Agency Or Pass Through Number</u>	<u>Federal Expenditure</u>
US Department of Housing and Urban Development/ Louisiana Division of Administration			
Louisiana Community Development Block Grant # 107-700110	14.219	107-700110	\$ 422,929
Louisiana Community Development Block Grant # 107-900399	14.219	107-900399	116,221
			<u>\$ 539,150</u>

TOWN OF URANIA

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 1999

I have audited the general purpose financial statements of the Town of Urania, Louisiana, as of and for the year ended June 30, 1999 and have issued my report thereon dated August 23, 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. My audit of the financial statements as of June 30, 1999 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses [] Yes [x] No Reportable Conditions [] Yes [x] No

Compliance

Compliance Material to Financial Statements [] Yes [x] No

b. Federal Awards

Internal Control

Material Weaknesses [] Yes [x] No Reportable Conditions [] Yes [x] No

Type of Opinion On Compliance Unqualified [x] Qualified []
For Major Programs Disclaimer [] Adverse []

Are the findings required to be reported in accordance with Circular A-133, Section .510(a)?

[] Yes [x] No

c. Identification Of Major Programs:

Table with 2 columns: CFDA Number (s) and Name Of Federal Program (or Cluster). Row 1: 14.219, HUD/Louisiana Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? [] Yes [x] No

TOWN OF URANIA

SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended June 30, 1999

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

There were no findings or questioned costs.

*Town of Urania
Urania, Louisiana*

*Management's Summary
Of Prior Year Findings*

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 708049397

The management of the Town of Urania, LaSalle Parish, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 1998.

98-C-1) BUDGETS (Resolved)

The Town has begun reviewing its budget monthly to determine that it does not have an unfavorable variance of more than 5%.

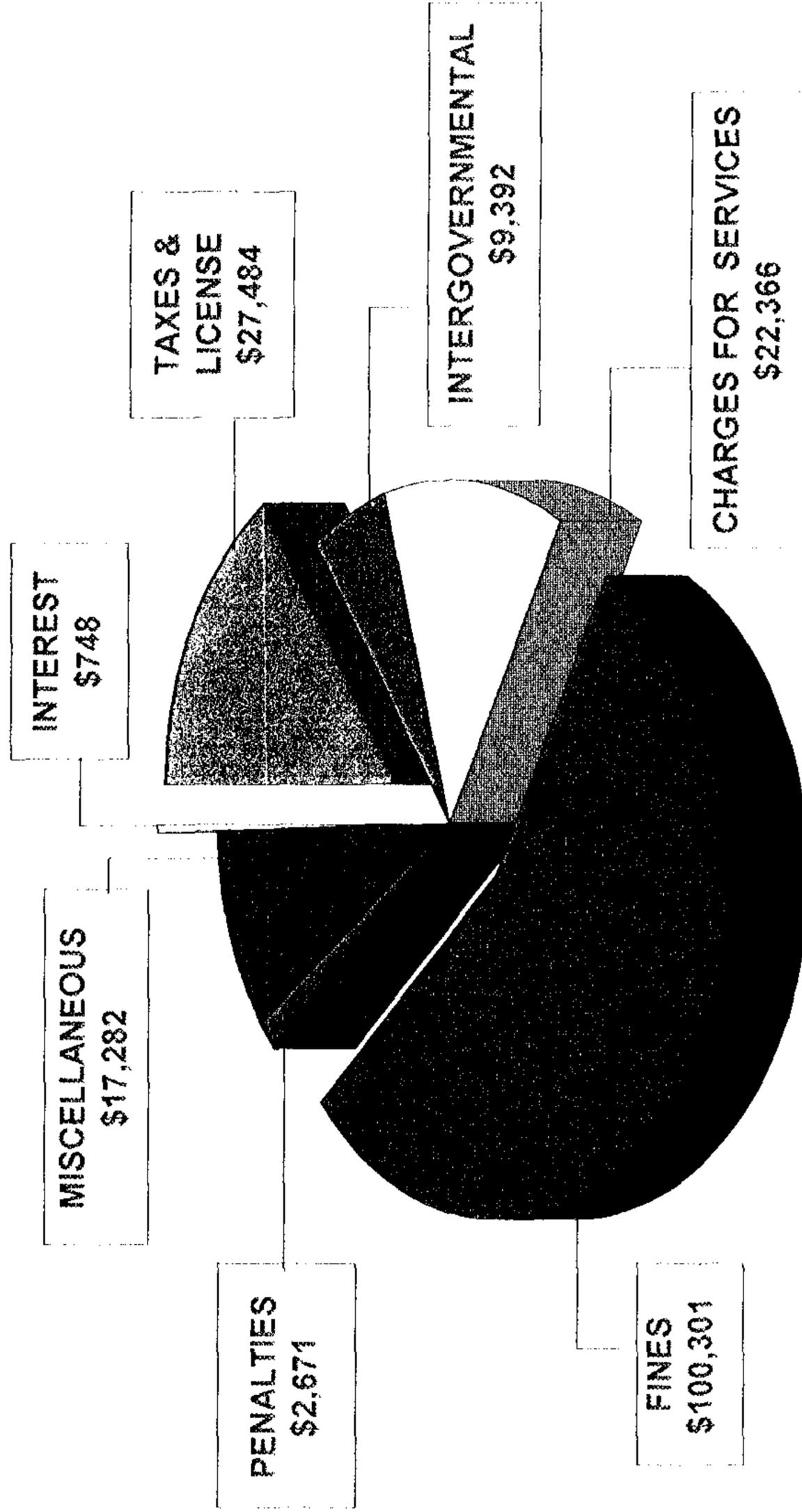
98-C-2) DEDICATED AD VALOREM TAXES (Resolved)

The Town has discontinued spending dedicated Ad Valorem Taxes (used to service general obligation bonds) to service revenue bond debt.

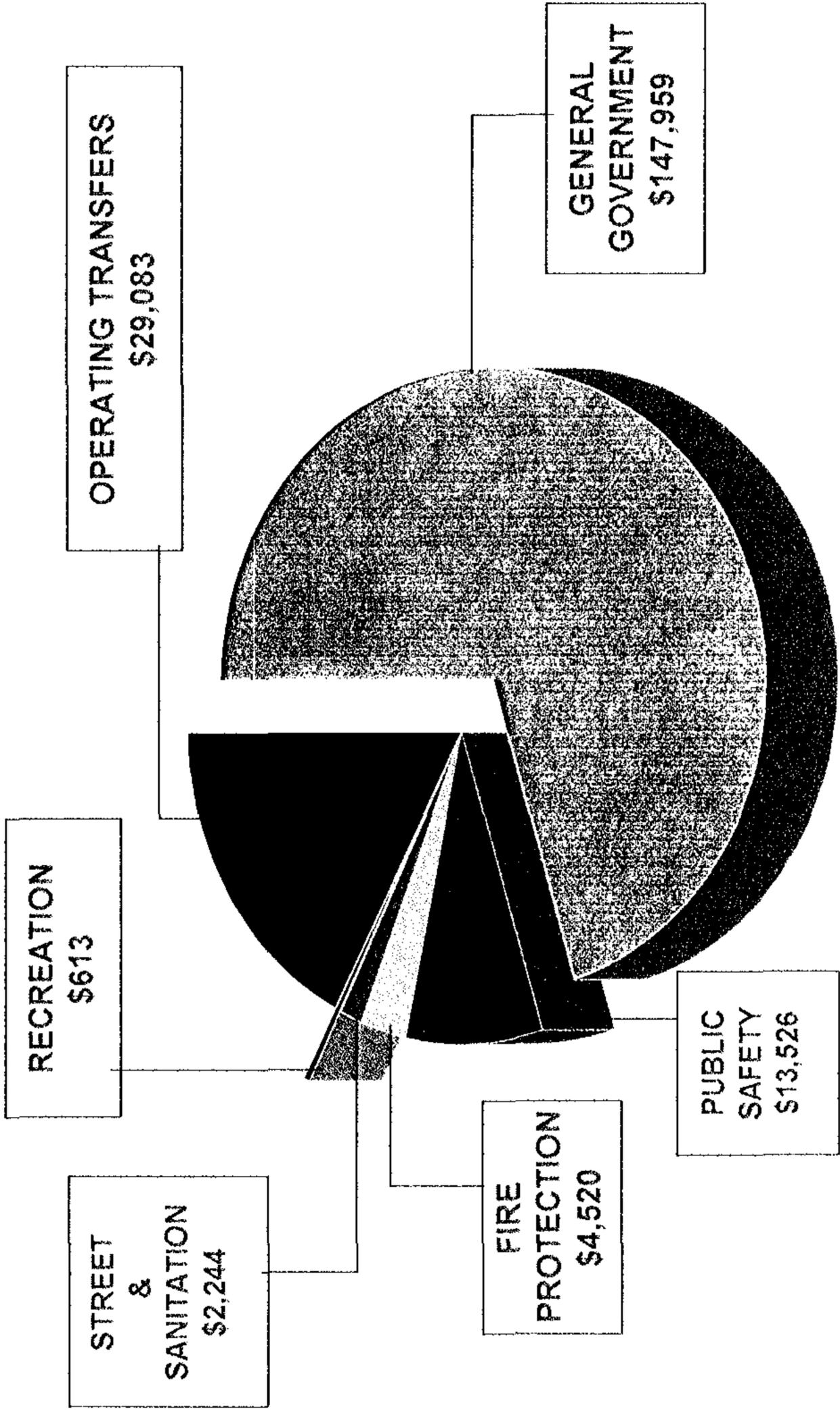
GRAPHS

TOWN OF URANIA

GENERAL FUND REVENUES 6-30-99

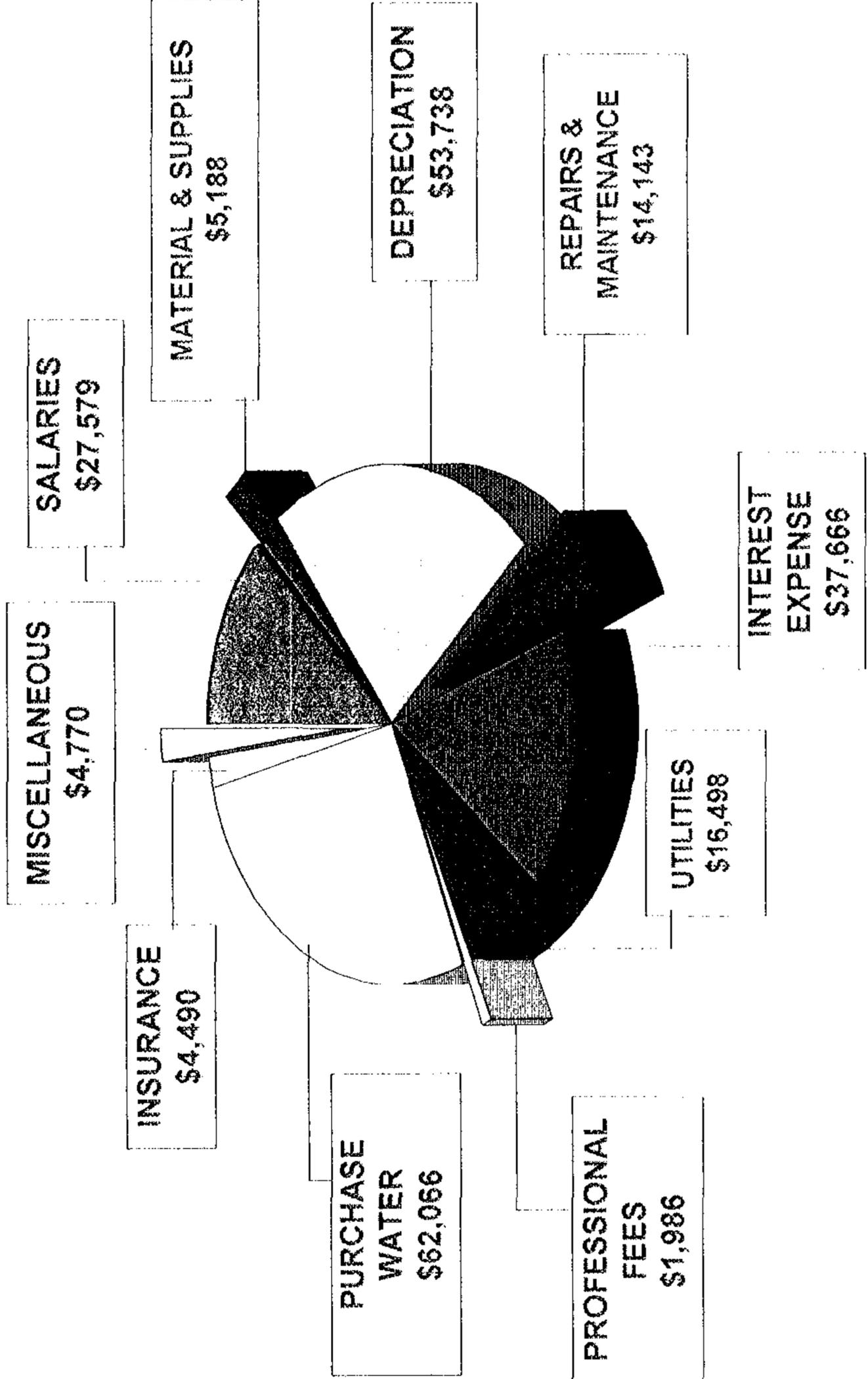


TOWN OF URANIA GENERAL FUND EXPENDITURES 6-30-99



TOWN OF URAMIA

ENTERPRISE FUND EXPENSES 6-30-99



FORM **SF-SAC**
(8-97)**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**Complete this form, as required by OMB Circular A-133, "Audits
of States, Local Governments, and Non-Profit Organizations."**RETURN TO**Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132**PART I** **GENERAL INFORMATION** *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission mm/dd/yy 6/30/99		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual 3 <input type="checkbox"/> Other - Months 2 <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN 72-0687727 b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No			
6. AUDITEE INFORMATION		7. AUDITOR INFORMATION <i>(To be completed by auditor)</i>	
a. Auditee name Town of Urania		a. Auditor name John R. Vercher	
b. Auditee address <i>(Number and street)</i> Street PO Box 339 City Urania State La ZIP Code 71480		b. Auditor address <i>(Number and street)</i> Street PO Box 1608 210 N. 2nd St. City Jena State La ZIP Code 71342	
c. Auditee contact Name Terri Corley Title Mayor		c. Auditor contact Name John R Vercher Title CPA	
d. Auditee contact telephone 318-495-3452		d. Auditor contact telephone 318-992-6348	
e. Auditee contact FAX <i>(Optional)</i> 318-495-3425		e. Auditor contact FAX <i>(Optional)</i> 318-992-4374	
f. Auditee contact E-mail <i>(Optional)</i>		f. Auditor contact E-mail <i>(Optional)</i> jrv@centuryinter.net	

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Pam Callender 9-7-99
 Signature of certifying official Date Month Day Year

Name/Title of certifying official

John R. V. L. 8-23-99
 Signature of auditor Date Month Day Year

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

- 1 Cognizant agency 2 Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> Other - Specify: |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)
 1 Unqualified opinion 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report? 1 Yes 2 No
3. Is a reportable condition disclosed? 1 Yes 2 No -SKIP to Item 5
4. Is any reportable condition reported as a material weakness? 1 Yes 2 No
5. Is a material noncompliance disclosed? 1 Yes 2 No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance

- 1 Unqualified opinion 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §_.520(b)?

\$300,000

3. Did the auditee qualify as a low-risk auditee (§_.530)?

- 1 Yes 2 No

4. Are there any audit findings required to be reported under §_.510(a)?

- 1 Yes 2 No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | 00 <input checked="" type="checkbox"/> None |
| | | | <input type="checkbox"/> Other - Specify: |

PART III FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR		7. AUDIT FINDINGS AND QUESTIONED COSTS					
CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
14.219	Louisiana Community Development Block Grant	\$422,929	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
14.219	Louisiana Community Development Block Grant	\$116,221	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
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¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

² Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

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|---|--|---------------------------------|
| A. Activities allowed or unallowed | G. Matching, level of effort, earmarking | L. Reporting |
| B. Allowable costs/cost principles | H. Period of availability of funds | M. Subrecipient monitoring |
| C. Cash management | I. Procurement | N. Special tests and provisions |
| D. Davis - Bacon Act | J. Program income | O. None |
| E. Eligibility | K. Real property acquisition and relocation assistance | |
| F. Equipment and real property management | | |

³ Type of internal control findings (Mark (X) all that apply)

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|------------------------|--------------------------|------------------|
| A. Material weaknesses | B. Reportable conditions | C. None reported |
|------------------------|--------------------------|------------------|