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VILLAGE OF NEWVEE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS AND ACCOUNTANTS' CONSOLIDATION REPORT

Year Ended June 30, 1991

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

Release Date June 14 1998

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November 3, 1997

The Honorable Mattie Ruiste, Mayor  
and the Board of Councilmen  
Village of Norco, Louisiana

We have compiled the accompanying general purpose financial statements of the Village of Norco, Louisiana as of June 30, 1997 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

Generally accepted accounting principles require a statement of revenues, expenditures and changes in fund balances - budget and actual for the general fund for the year ended June 30, 1997. However, as disclosed in Note A to the financial statements, a legally required budget was not adopted for the year ended June 30, 1997.

*Raymond G. Gullahy*

VILLAGE OF KEENE, LOUISIANA.

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1997

	Governmental Fund Types		General Fund
	Capital	Capital Projects	Fixed Assets
<b>ASSETS</b>			
Cash	\$ 77,842	\$ 88	\$ -
Receivables			
Franchise taxes	1,494	-	-
Bond charges	-	-	-
Interest	177	-	-
Other governmental units	355	-	-
Fixed assets, net	-	-	42,159
<b>TOTAL ASSETS</b>	<b>\$ 79,868</b>	<b>\$ 88</b>	<b>\$ 42,159</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 379	\$ -	\$ -
Customer deposits	-	-	-
<b>Total liabilities</b>	<b>379</b>	<b>-</b>	<b>-</b>
<b>Fund Equity</b>			
Contributed capital	-	-	-
Investment in general fixed assets	-	-	42,159
Retained earnings (deficits) - unreserved	-	-	-
Fund balance - unreserved	79,489	88	-
and undesignated	79,489	88	42,159
<b>Total fund equity</b>	<b>79,489</b>	<b>88</b>	<b>42,159</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 79,868</b>	<b>\$ 88</b>	<b>\$ 42,159</b>

See accompanying notes and accountants' report.

Disposability/ Fund Type/ Encumbrance	Totals (Encumbrance only)	
	1987	1986
2 3,382	\$ 44,124	\$ 44,873
-	1,494	1,494
3,382	1,316	1,316
-	327	327
-	288	37,388
<u>333,893</u>	<u>333,382</u>	<u>343,388</u>
\$ <u>333,313</u>	\$ <u>333,582</u>	\$ <u>337,388</u>

2 1,287	\$ 3,488	\$ 37,300
<u>88</u>	<u>48</u>	<u>48</u>
<u>1,375</u>	<u>1,314</u>	<u>37,348</u>
181,514	781,324	715,945
-	42,188	33,895
18,9545	13,4981	13,3971
-	73,131	88,781
<u>337,378</u>	<u>828,868</u>	<u>728,822</u>
\$ <u>338,313</u>	\$ <u>828,382</u>	\$ <u>827,382</u>

# VILLAGE OF REVERE, LOUISIANA

## Combined Statements of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types

Year Ended June 30, 1977

	General	Capital	Totals	
			Expenditures	Changes
			1977	1976
<b>REVENUES</b>				
Property taxes	\$ 3,148	\$ -	\$ 3,148	\$ 3,494
Franchise taxes	8,945	-	8,945	8,404
Occupational licenses	8,448	-	8,448	8,882
Tobacco taxes	800	-	800	1,007
Interest	1,875	75	1,950	1,268
State Rural Development Grant	-	10,000	10,000	10,000
ODG grant	-	-	-	200,134
Intergovernmental	18,484	-	18,484	7,187
Miscellaneous	<u>4,383</u>	<u>-</u>	<u>4,383</u>	<u>-</u>
Total Revenues	<u>54,153</u>	<u>10,075</u>	<u>64,228</u>	<u>245,813</u>
<b>EXPENDITURES</b>				
General government				
Advertising	110	-	110	478
Automobiles	-	-	-	244
Bank charges	18	-	18	304
Cable	128	-	128	380
Insurance	4,817	-	4,817	4,745
Loan service	360	-	360	335
Miscellaneous	415	-	415	835
Office supplies	121	-	121	209
Payroll taxes	-	-	-	388
Ten Acre	1,048	-	1,048	1,890
Professional fees	1,108	-	1,108	1,087
Repairs and maintenance	1,914	-	1,914	35
Salaries	2,859	-	2,859	1,208
Telephone	281	-	281	251
Utilities - city hall	575	-	575	550
Utilities - street lights	1,703	-	1,703	1,126
Capital outlay	<u>508</u>	<u>14,811</u>	<u>15,319</u>	<u>213,188</u>
Total expenditures	<u>21,821</u>	<u>14,811</u>	<u>36,632</u>	<u>231,164</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>42,332</b>	<b>15,264</b>	<b>57,596</b>	<b>51,447</b>

CONTINUED

See accompanying notes and accountants' report.

CANNON, CANNON & O'BRIEN, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

VILLAGE OF DEER, LOUISIANA

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES - CONTINUED

YEAR Ended June 30, 1997

	<u>General</u>	<u>Capital</u> <u>Projects</u>	<u>TOTAL</u> <u>Expenditures</u>	
			<u>1997</u>	<u>1996</u>
OTHER FINANCING SOURCES (USE):				
Operating Transfers	\$ <u>11,850</u>	\$ <u>-</u>	\$ <u>11,850</u>	\$ <u>802</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDI- TURES AND OTHER USES	42,478	18,738	64,348	12,488
FUND BALANCE, BEGINNING	<u>27,273</u>	<u>6,818</u>	<u>34,333</u>	<u>18,263</u>
FUND BALANCE, ENDING	\$ <u>78,291</u>	\$ <u>4,800</u>	\$ <u>78,291</u>	\$ <u>44,733</u>

See accompanying notes and accountants' REPORT.

# VILLAGE OF HERVEY, ILLINOIS

## Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit) - Proprietary Fund Type

Year Ended June 30, 1997

	<u>1997</u>	<u>1996</u>
OPERATING REVENUES		
Water service charges	\$ 13,388	\$ 14,328
OPERATING EXPENSES		
Depreciation	14,408	14,808
Insurance	38	380
Payroll taxes	543	686
Postage	410	380
Professional fees	482	443
Salaries	9,721	9,388
Supplies	180	388
Supplies	3,384	218
Utilities	<u>3,388</u>	<u>3,314</u>
	31,368	28,208
OPERATING LOSS BEFORE OPERATING TRANSFERS	(17,980)	(13,880)
OTHER FINANCING SOURCE (USE)		
Specifying transfers	<u>1,833</u>	<u>(882)</u>
NET LOSS	(16,147)	(14,762)
add current year's depreciation on fixed assets acquired by funds externally restricted for capital expenditures that reduce contributed capital	16,911	16,421
INCREASE (DECREASE) IN RETAINED EARNINGS	(1,236)	1,659
RETAINED EARNINGS (DEFICIT), BEGINNING	<u>(1,912)</u>	<u>(3,568)</u>
RETAINED EARNINGS (DEFICIT), ENDING	\$ <u>(3,148)</u>	\$ <u>(1,909)</u>

See accompanying notes and accountants' report.



VILLAGE OF KEENE, VERMONT

Statement of Cash Flow - Proprietary Fund Type

Year Ended June 30, 1997

	<u>1997</u>	<u>1996</u>
Cash Flows From Operating Activities		
Operating loss	\$ (27,451)	\$ (21,899)
Adjustments to reconcile operating loss to net cash provided by operating activities		
Depreciation	14,008	14,008
Decrease in receivables	-	697
Increase in accounts payable	-	3,287
Net cash from operating activities	12,557	6,893
Cash Flows From Noncapital Financing Activities		
Operating transfers in (out) from other fund	3,628	1,912
Net (increase) (decrease) in cash	(1,265)	5,494
Cash, beginning	3,628	-
Cash, ending	\$ 2,363	\$ 5,494

See accompanying notes and accountants' report.

VILLAGE OF KEENE, LOUISIANA

Notes to Financial Statements

June 30, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Keene, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

In the governing authority of the Village, the reporting component, the Village of Keene, Louisiana is the financial reporting entity. The financial reporting entity consists of (a) the primary government (Village), the organizations for which the primary government is financially accountable, and (b) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Village of Keene, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- a. Appointing a voting majority of an organization's governing body, and
  - A. The ability of the Village to impose its will on that organization and/or
  - B. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Village.
- b. Organizations for which the Village does not appoint a voting majority but are financially dependent on the Village.
- c. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, there are no component units included in the Village's reporting entity.

Continued

VILLAGE OF SPRING, LOUISIANA

Notes to Financial Statements - Continued

JUNE 30, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2. Fund Accounting

The accounts of the Village are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures.

The following funds and groups of accounts are used by the Village:

Governmental Fund Types:

General Fund-

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

Capital Project Fund-

Capital Project Fund accounts for financial resources to be used for the construction of the various improvements projects.

Enterprise Fund Type:

Enterprise Fund-

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the costs incurred, including depreciation of providing sewer services to the general public on a continuing basis is financed through user charges.

General Fixed Assets Account Group:

General Fixed Assets-

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets. Public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable and of value only to the Village.

VILLAGE OF NEWY, LOUISIANA

Notes to Financial Statements - Continued

June 30, 1977

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

b. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by the measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

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

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

These revenues susceptible to accrual are property taxes, franchise taxes, tobacco taxes, licenses, interest and sewer fees.

c. Budgets

The Village did not adopt a legally required budget for the year ended June 30, 1977.

Continued

## VILLAGE OF MEYER, LOUISIANA

### Notes on Financial Statements - Continued

JUNE 30, 1997

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

##### 5. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the Village 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 their principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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 in 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 June 30, 1997, the Village has \$79,668 in deposits (valued at bank balances). These deposits are secured from risk by federal deposit insurance.

##### 6. Accounts Receivable

Uncollections amounts due for sewer charges and other receivables are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectable. This method does not result in a charge to bad debts that is materially different from the amount that would be charged if the reserve method were used.

##### 7. Statement of Cash Flows

For the purpose of the Statement of Cash Flows, for the enterprise fund, the Village considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Continued

VILLAGE OF BRIDGE, MONTGOMERY

NOTES TO FINANCIAL STATEMENTS - CONTINUED

JUNE 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

8. Interfund Transactions

quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Restoring or restorative permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

9. Total Columns on Combined Statements

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

10. Comparative Data

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

Continued

VILLAGE OF REEFER, LOUISIANA

Notes to Financial Statements - Continued

June 30, 1997

NOTE 3 - PROPERTY TAXES

For the year ended June 30, 1997, taxes for general purposes were levied on property as follows:

<u>Millage</u>	<u>Assessed Valuations</u>	<u>Taxes Levied</u>
2.45	\$ 261,368	\$ 6,504

Property tax millage rates are adopted in July of the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by February 28th are subject to property lien.

NOTE 4 - FIXED ASSETS

1. General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance June 30, 1996</u>	<u>Net Additions</u>	<u>Balance June 30, 1997</u>
Land	\$ 4,388	\$ 10,808	\$ 15,196
Buildings	16,082	-	16,082
Equipment	5,547	386	5,933
Fire protection system	<u>2,822</u>	<u>      </u>	<u>2,822</u>
	<u>\$ 18,839</u>	<u>\$ 11,194</u>	<u>\$ 30,033</u>

2. Proprietary Fund Fixed Assets

A summary of changes in proprietary fund fixed assets follows:

	<u>Balance June 30, 1996</u>	<u>Net Additions</u>	<u>Balance June 30, 1997</u>
Power plant	\$ 150,396	\$ -	\$ 150,396
Less: Accumulated depreciation	<u>25,825</u>	<u>      </u>	<u>25,825</u>
	<u>\$ 124,571</u>	<u>      </u>	<u>\$ 124,571</u>

Continued

# VILLAGE OF KEENE, CONTINUED

Notes to Financial Statements - Continued

June 30, 1997

## NOTE C - FIXED ASSETS - CONTINUED

Additions to the proprietary fund fixed assets are recorded at cost. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful life is 30 years.

## NOTE D - CONTRIBUTED CAPITAL

During the year, contributed capital changed by the following amount:

Depreciation of fixed assets acquired by funds externally restricted for capital expenditures	\$ 14,431
CONTRIBUTED CAPITAL, BEGINNING	313,363
CONTRIBUTED CAPITAL, ENDING	<u>\$ 327,794</u>

## NOTE E - PER DIEM

Total per diem paid for the year ended June 30, 1997 consisted of the following:

Mayor Martin Meehan	\$ 1,134
Councilwoman Shelly Tyler	308
Councilwoman Jennifer Vance	35
Councilwoman Carol Bray Smith	160
Councilman James Pitts	311
Councilman Kevin Willis	<u>50</u>
	<u>\$ 1,998</u>



VILLAGE OF SEVERE, LOUISIANA.

Notes to Financial Statements - Continued

June 30, 1987

NOTE F - RISK MANAGEMENT

The Village is exposed to various risks of loss related to theft, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the Village. Uninsured claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE G - RETAINED EARNINGS DEFICIT - PROPRIETARY FUND TYPE

The retained earnings of the proprietary fund type has a deficit of \$5,866 at June 30, 1987. The Village intends to eliminate the deficit through future operating income.

CRACKSON, CASIDAY & GUTHRIE, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

DR. ROBERT CRACKSON, D.C.A.  
WILLIAM W. CASIDAY, D.C.P.A., C.F.A.  
BARRY GUTHRIE, D.C.P.A.

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WILLIAM W. CRACKSON, D.C.A.

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLIED WORKED-UP PROCEDURES

November 3, 1993

The Honorable MORTON WEINER, Mayor and the  
Board of Councilmen  
Village of Reeves, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Village of Reeves, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the work in evaluating management's assertions about Village of Reeves, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1993 included in the accompanying Louisiana Attestation Certificate. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$1,000, or public works exceeding \$10,000, and determine whether such purchases were made in accordance with LA-LS 38:221-223, the public bid law.

We expenditures were made during the year for materials and supplies exceeding \$1,000 or for public works exceeding \$10,000.

#### Code of Ethics for Public Officials and Public Employees

3. Obtain from management a list of the immediate family members of each Board member as defined by MSB-RS 42-1181-1194 (the code of ethics), and a list of outside business interests of all Board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (D) were also included on the listing obtained from management in agreed-upon procedure (E) as immediate family members.

We noted that Shelby Tyler, Councilwoman, received payments of \$184 per per diem as a Councilwoman and \$698 for contract labor as Village clerk.

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The Village did not adopt a budget for the year ended June 30, 1987.

6. Trace the budget adoption and amendments to the minute book.

N/A due to #5 above.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

N/A due to #5 above.

#### Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the five selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

GAO/CA, Gentry & Gentry, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

The payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

The payments received proper approvals.

#### Meetings

6. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LAH-88 48.1 through 48.12 (the open meetings law).

The Village is only required to post a notice of each meeting and the accompanying agenda at the city hall, a public place. We found no evidence of noncompliance.

#### Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Expenses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district and a review of payroll records indicated no payments for any bonuses, advances or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Village of Brown, Louisiana, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and their responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Angela Gentry, Auditor*

SHANNON, COOPER & SHANNON, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS