

VILLAGE OF DEVEREUX, LOUISIANA

Notes to Financial Statements - Continued

June 30, 1996

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 22 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	\$ 34,431
CONTRIBUTED CAPITAL, BEGINNING	<u>218,188</u>
CONTRIBUTED CAPITAL, ENDING	\$ <u>252,619</u>

NOTE E - PER DIEM

Total per diem paid for the year ended June 30, 1996 consisted of the following:

Mayor Nettie Nichols	\$ 400
Police Chief Glenn Kennedy	400
Councilman Shelly Tyler	125
Councilman Jennifer Hayes	125
Councilman Carol Hickey	800
Councilman Julius King	100
Councilman Barry Walker	<u>125</u>
	\$ <u>1,880</u>

VILLAGE OF BRIDGE, LOUISIANA

Notes to Financial Statements - Continued

June 30, 1994

NOTE B - PROPERTY TAXES

For the year ended June 30, 1994, taxes for general purposes were levied on property as follows:

Millage	Assessed Valuations	Taxes Levied
0.37	\$ 491,392	\$ 2,109

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 C - FIXED ASSETS

1. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance June 30, 1993	Net Additions	Balance June 30, 1994
Land	\$ 4,350	\$ -	\$ 4,350
Building	16,903	-	16,903
Equipment	4,178	1,600	5,778
Fire protection system	3,882	-	3,882
	\$ 23,313	\$ 1,600	\$ 24,913

2. Proprietary Fund Fixed Assets

A summary of changes in proprietary fund fixed assets follows:

	Balance June 30, 1993	Net Additions	Balance June 30, 1994
Grant plant	\$ 718,384	\$ -	\$ 718,384
Less: Accumulated depreciation	4,063	-	40,625
	\$ 714,321	\$ -	\$ 677,759

Continued

VILLAGE OF HUNTER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - Continued

June 30, 1986

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

8. Interfund Transactions

Quasi-internal 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-internal transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine 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. Note 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.

Cash Inland

VILLAGE OF FRENCH, LOUISIANA

Notes to Financial Statements - Continued

June 30, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

On or before the last meeting of each year, the budget is prepared by Finance and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level.

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 (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As June 30, 1998, the Village has \$20,000 in deposits collateralized bank balances. These deposits are secured from risk by federal deposit insurance.

6. Accounts Receivable

Uncollectible 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 collectible. 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.

Continued

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

March 24, 1997

The Honorable Willie Velton, Mayor  
and the Board of Commissioners  
Village of Reeves, Louisiana

We have audited the general purpose financial statements of the Village of Reeves, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated March 24, 1997.

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

The management of the Village of Reeves, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, selection and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Village of Reeves, Louisiana, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

The reportable condition is that the Village does not have adequate segregation of duties within its internal control structure. However, because of the Village of Beevee, Louisiana's size and resources, proper segregation of duties is not feasible.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Village of Beevee, Louisiana, in a separate letter dated March 24, 1997.

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

*Pragen Lindsey, CPA*

VILLAGE OF KEENE, VERMONT

NOTES TO FINANCIAL STATEMENTS - Continued

June 30, 1976

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Basis of Accounting

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

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

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when assessable to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes 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.

4. Budgets

General fund budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

Continued

VILLAGE OF SERVIS, LOUISIANA

Notes to Financial Statements - Continued

June 30, 1996

NOTE 7 - RISK MANAGEMENT

The Village is exposed to various risks of loss related to theft, fire, 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 preclude any significant uninsured losses to the Village. Unpaid claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 8 - RETAINED EARNINGS (DEFICIT) - PROPRIETARY FUND TYPE

The retained earnings of the proprietary fund type has a deficit of \$2,887 at June 30, 1996. The Village intends to eliminate the deficit through future operating income.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH FEDERAL  
REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

March 24, 1997

The Honorable Edwin Boivin, Mayor  
and the Board of Commissioners  
Village of Berwick, Louisiana

We have audited the general purpose financial statements of the Village of Berwick, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated March 24, 1997.

We have applied procedures to test the Village of Berwick, Louisiana's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- Initial activity
- Devin-Seymour Act
- Civil rights
- Cash management
- Relocation assistance
- Real property acquisition
- Federal financial reports
- Allowable costs/unit principles
- Drug-Free Workplace Act
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Village of Berwick, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Village of Berwick, Louisiana had not complied, in all material respects, with those requirements.

This report is intended for the information of the management, Board of Commissioners and State of Louisiana Office of Community Development. However, this report is a matter of public record and its distribution is not limited.

*Angela Casday / Gibbons*

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INDEPENDENT AUDITORS' REPORT ON INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL  
FINANCIAL ASSISTANCE PROGRAMS

MARCH 24, 2007

The Honorable Mallie Boivin, Mayor  
and the Board of Councilors  
Village of Berwick, Louisiana

We have audited the general purpose financial statements of the Village of Berwick, Louisiana, as of and for the year ended June 30, 2006, and have issued our report thereon dated March 24, 2007. We have also audited the compliance of the Village of Berwick, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated March 24, 2007.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Village of Berwick, Louisiana, complied with laws and regulations, noncompliance with which could be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 2006, we considered the internal control structure of the Village of Berwick, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Village of Berwick, Louisiana, and on the compliance of the Village of Berwick, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 24, 2007.

In accordance with state law, the financial statements and independent auditors' report must be completed within six months of the close of the Village's year end. This was not complied with due to the delay in coordination of fieldwork due to a change in Village clerks and also due to a delay in gathering information on the street improvement project.

We considered these instances of noncompliance in forming our opinion on whether the Village of Breaux, Louisiana's 1998 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated March 24, 1999, on those general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of Village of Breaux, Louisiana in a separate letter dated March 24, 1999.

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

*Angela C. Cawley, J. Brubaker*

We performed tests of controls, as required by DMS Circular 8-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the Village of Breaux, Louisiana's major Federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Village of Breaux, Louisiana's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations.

The reportable condition is that the Village of Breaux, Louisiana does not have adequate segregation of duties within its internal control structure. However, because of the Village's size and resources, proper segregation of duties is not feasible.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the village of Breaux, Louisiana, in a separate letter dated March 24, 1997.

This report is intended for the information of the management, board of trustees and state of Louisiana office of Community Development. However, this report is a matter of public record, and its distribution is not limited.

*Raymond C. Gandy, Jr. / Auditor*

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE

March 26, 1997

The Honorable Melvin Hinks, Mayor  
and the Board of Councilmen  
Village of Erwin, Louisiana

We have audited the general purpose financial statements of the Village of Erwin, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated March 26, 1997. These general purpose financial statements are the responsibility of the Village of Erwin, Louisiana, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". Those standards and the Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Village of Erwin, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Angus Cummins, Auditor*

VILLAGE OF NEWIB, LOUISIANA

Schedule of Federal Financial Assistance

FOR THE YEAR ENDED JUNE 30, 1996

Federal Sponsor/ Pass-through	Federal CFDA Number	Pass- through PROGRAM Number	Program OF FUND Number	Receipts or Revenue Anticipated	Disburse- ments/ Expenditures
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U.S. Department of Housing  
and Urban Development  
Pass-through STATE OF  
LOUISIANA Department of  
Community Development  
Community Development  
Block Grant

24-819	101-0047		\$ 212,322	\$ 200,284	\$ 200,284
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COTY WILSON, C.P.A.

THIS FIRM'S OFFICE IS NOT  
A MEMBER OF THE AICPA  
AND DOES NOT HOLD ACPA  
CERTIFICATION OR ACPA FIRM  
STATUS AS OF 1/1/2000

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

MARCH 28, 1997

The Honorable Willie Heflin, Mayor  
and the Board of Commissioners  
Village of Breaux, Louisiana

We have audited the general purpose financial statements of the Village of Breaux, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated March 21, 1997.

We have also audited the Village of Breaux, Louisiana's compliance with the requirements governing types of services allowed or unallowed, reporting, special tests and provisions and claims for advances and reimbursements that are applicable to each of the major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of the Village of Breaux, Louisiana is responsible for the Village's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Village of Breaux, Louisiana's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Village of Breaux, Louisiana complied in all material respects, with the requirements governing types of services allowed or unallowed, reporting, special tests and provisions and claims for advances and reimbursements that are applicable to each of its major Federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of the management, board of commissioners and State of Louisiana Office of Community Development. However, this report is a matter of public record and its distribution is not limited.

*Clayton S. Creelbury, C.P.A.*

CRENSHAW, CASHEA & CHERLOFF, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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March 24, 1987

To Management and  
The Board of Commissioners  
Village of Harvey, LA

In planning and performing our audit of the general purpose financial statements of Village of Harvey, Louisiana as of and for the year ended June 30, 1986, we considered the Village's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. We previously reported on the Village's internal control structure in our report dated March 24, 1987. This letter does not affect our report dated March 24, 1987, on the financial statements of Village of Harvey, Louisiana. We will review the status of these matters during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Franchise Tax Receipts

We were unable to find the deposit of the October 1986 franchise tax payment from Metropolitan Electric Cooperative, Inc. (METC) for \$470.21. This amount and payment was confirmed by METC.

We recommend the Village investigate the disposition of this payment.

Power Charge Billing

Upon our review of the monthly billings for power charges, we noted the computer software billing system was not being fully utilized. Some customers were not on the system (being sent manual bills). While some customers on the system were inactive customers. In addition, the clerk is not fully trained on system capabilities of monthly billings and available monthly and year-to-date reports.

We recommend that the clerk fully utilize the computer software billing system to ensure that all active customers are on the system and receiving computer generated monthly billings. Attending a training course on the software may be beneficial.



There appeared to be some question if the software was registered under the name of the Village of Kenosha, IA.

We recommend that the clerk ensure that the software billing system is registered under the name of the Village of Kenosha, IA. This will allow the Village to receive needed support and updates.

#### Budgets

The annual budget adopted by the Village of Kenosha, IA should have segregation between the General Fund and the Interpolice Fund (lawer system). At the current time, one budget is adopted that does not properly segregate between the two funds. In addition, the annual budget should budget revenues in addition to expenditures/expenses.

#### Payroll Taxes

Currently, the Village is paying Federal unemployment taxes on salaries. The Village is exempt from this payroll tax.

This report is intended solely for the information and use of the Board of Directors, management and others within the organization.

*Gregory Carlsby, Jr. Attorney*

The management of the Village of Berwick, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**Accounting Requirements:**

- Cash
- Revenues and receivables
- Expenses and payables
- Property and equipment

**General Requirements:**

- Political activity
- Davis-Bacon Act
- Civil Rights
- Cash management
- Real property acquisition
- Federal financial requests
- Allowable costs/cost principle
- Drug-free workplace Act
- Administrative requirements

**Specific Requirements:**

- Types of services allowed or not allowed
- Reporting
- Special requirements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1994, the Village of Berwick, Louisiana, expended 100 percent of its total Federal financial assistance under a major Federal financial assistance program.

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VILLAGE OF BENTON, LOUISIANA  
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 1988

Under provisions of state law, this report is a public document. A copy of this 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 APR 26 2007

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CHLASSISON, CAMERON & GUILLEMETTE, L.L.P.

INDEPENDENT PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

March 24, 1987

The Honorable Willie Bolina, Mayor  
and the Board of Councilmen  
Village of Newry, Louisiana

We have audited the accompanying general purpose financial statements of the Village of Newry, Louisiana as of and for the year ended June 30, 1986. These general purpose financial statements are the responsibility of the Village of Newry, Louisiana management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the Village of Newry, Louisiana as of June 30, 1986, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated March 24, 1987, on our consideration of Village of Newry, Louisiana's internal control structure and a report dated March 24, 1987, on its compliance with laws and regulations.

*Raymond G. Gentry, Jr.*

VILLAGE OF BEVERLY, MASSACHUSETTS

Continued Balance Sheet - All Fund Types and Account Groups

June 30, 2019

	Governmental Fund Types		Account Group
	General	Capital Projects	General Fund Accounts
<b>ASSETS</b>			
Cash	\$ 16,551	\$ 4,758	\$ -
Receivables			
Franchise taxes	5,438	-	-
Sewer charges	-	-	-
Interest	157	-	-
Other governmental units	288	27,488	-
FIXED ASSETS, NET	-	-	31,851
<b>TOTAL ASSETS</b>	<b>\$ 18,352</b>	<b>\$ 32,432</b>	<b>\$ 31,851</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 378	\$ 35,835	\$ -
Customer deposits	-	-	-
<b>Total Liabilities</b>	<b>378</b>	<b>35,835</b>	<b>-</b>
<b>Fund Equity</b>			
Contributed capital	-	-	-
Investment in general fixed assets	-	-	31,851
Retained earnings (deficit) - unreserved	-	-	-
Fund balance - unreserved and undesignated	32,212	9,618	-
<b>Total Fund equity</b>	<b>32,212</b>	<b>9,618</b>	<b>31,851</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 32,212</b>	<b>\$ 35,453</b>	<b>\$ 31,851</b>

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Type Description	Totals	
	Memorandum	
	1996	1995
\$ 3,000	\$ 44,973	\$ 32,313
-	1,610	1,101
1,110	1,310	1,710
-	137	90
-	17,950	255
<u>228,781</u>	<u>264,002</u>	<u>224,202</u>
\$ <u>234,711</u>	\$ <u>327,262</u>	\$ <u>286,141</u>
\$ 1,007	\$ 27,201	\$ 1,603
<u>48</u>	<u>80</u>	<u>48</u>
<u>1,535</u>	<u>27,281</u>	<u>1,651</u>
110,000	110,000	110,000
-	31,851	30,000
11,2077	10,2070	10,0000
<u>-</u>	<u>48,781</u>	<u>30,000</u>
<u>123,278</u>	<u>189,000</u>	<u>180,000</u>
\$ <u>238,313</u>	\$ <u>321,362</u>	\$ <u>278,141</u>

VILLAGE OF KEENE, LOUISIANA

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

FOR THE YEAR ENDED JUNE 30, 2014

	<u>General</u>	<u>Capital Projects</u>	<u>TOTALS</u> <u>(Memorandum Only)</u>	
			<u>2014</u>	<u>2013</u>
OTHER FINANCING SOURCES (USES)				
OPERATING TRANSFERS	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES	5,541	4,818	10,359	11,000
FUND BALANCE, BEGINNING	28,220	-	28,220	68,880
FUND BALANCE, ENDING	\$ 33,761	\$ 4,818	\$ 38,579	\$ 79,880



VILLAGE OF HUNTER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1988

NOTE A - 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 the 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 Projects Fund-

Capital Projects Fund accounts for financial resources to be used for the construction of the street improvements project.

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 (expenses, 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 immovable and of value only to the Village.

VILLAGE OF DEWEES, LOUISIANA

Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget and ACTUAL - General Fund

For the Year Ended June 30, 1976

	Budget	Actual	Variance Favorable
<b>REVENUES</b>			<b>Unfavorable</b>
Property taxes	\$ 3,000	\$ 3,000	\$ 00
Franchise taxes	18,331	8,420	13,787
Occupational licenses	5,000	5,042	600
Tobacco taxes	5,000	5,007	17
Interest	-	5,000	5,000
Miscellaneous	-	3,382	3,382
<b>TOTAL REVENUES</b>	<b>31,331</b>	<b>31,352</b>	<b>-300</b>
<b>EXPENDITURES</b>			
General government			
Advertisements	400	470	100
Automobiles	200	200	00
Buses	300	340	100
Insurance	4,700	4,945	1000
Mail service	200	220	00
Miscellaneous	400	5,000	4,240
Office supplies	700	300	600
Payroll taxes	5,300	300	5,000
Pet dues	5,300	5,000	300
Professional fees	3,000	3,007	300
Repairs and maintenance	270	20	600
Salaries	600	2,200	1,600
Telephone	300	571	181
Utilities - city hall	600	540	300
Utilities - street lights	3,000	3,700	70
Capital outlay	-	1,300	1,300
<b>Total Expenditures</b>	<b>31,331</b>	<b>31,811</b>	<b>500</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>4,800</b>	<b>4,800</b>
<b>OTHER FINANCING SOURCES-OPERATING TRANSFER</b>	<b>-</b>	<b>800</b>	<b>800</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>-</b>	<b>5,600</b>	<b>5,600</b>
<b>FUND BALANCE, BEGINNING</b>	<b>30,200</b>	<b>30,200</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 30,200</b>	<b>\$ 35,800</b>	<b>\$ 5,600</b>

The accompanying notes are an integral part of these financial statements.

VILLAGE OF BEECHER, ILLINOIS

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

For the Year Ended June 30, 2006

	2006	2005
<b>OPERATING REVENUES</b>		
Sewer service charges	\$ 23,338	\$ 5,383
<b>OPERATING EXPENSES</b>		
Depreciation	14,688	6,687
Inspection	129	873
Payroll taxes	388	323
Postage	192	-
Professional fees	443	-
Salaries	4,188	3,439
Supplies	399	-
Supplies	719	75
Utilities	4,328	3,127
	<u>28,384</u>	<u>13,692</u>
<b>OPERATING LOSS BEFORE OPERATING TRANSFERS</b>	(15,046)	18,311
<b>OTHER FINANCING SOURCE(S) USED</b>		
Operating Transfers	(302)	-3,368
<b>NET LOSS</b>	(15,348)	14,943
Add current year's depreciation on fixed assets acquired by funds externally restricted for capital expenditures that reduce contributed capital	14,813	-
<b>INCREASE IN RESTRICTED EARNINGS</b>	1,465	-
<b>RETAIRED EARNINGS (DEFICIT), beginning</b>	<u>21,312</u>	-
<b>RETAIRED EARNINGS (DEFICIT), ending</b>	\$ 22,813	\$ 24,943

The accompanying notes are an integral part of these financial statements.

VILLAGE OF KEENE, VERMONT

Statement of Cash Flow - Proprietary Fund Type

For the Year Ended June 30, 2006

	<u>2006</u>	<u>2005</u>
Cash flows from operating activities:		
Operating loss	\$ (15,888)	\$ 15,314
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	14,000	8,087
(Increase) decrease in receivables	407	11,750
Increase in accounts payable	1,387	-
Increase in customer deposits	-	88
Net cash from operating activities	<u>1,906</u>	<u>11,959</u>
Cash flows from noncapital financing activities:		
Operating transfers in (out) from other fund	<u>(202)</u>	<u>1,358</u>
Net increase in cash	1,704	-
Cash, beginning	<u>-</u>	<u>-</u>
Cash, ending	\$ <u>1,704</u>	\$ <u>-</u>
Non-cash Capital and Financing Activities:		
Fixed assets constructed from federal and state grants	\$ <u>-</u>	\$ <u>218,108</u>

The accompanying notes are an integral part of these financial statements.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Reeves, 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

As the governing authority of the Village, for reporting purposes, the Village of Reeves, Louisiana is the financial reporting entity. The financial reporting entity consists of (a) the primary government (Village), (b) organizations for which the primary government is financially accountable, and (c) 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 Reeves, 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:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Village to exercise 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.
2. Organizations for which the Village does not appoint a voting majority but are financially dependent on the Village.
3. 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 BERTH, LOUISIANA

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

For the Year Ended June 30, 2016

	General	Capital Projects	Totals (Enclosed)	
			July	
			2015	2016
<b>REVENUES</b>				
Property taxes	\$ 3,084	\$ -	\$ 3,084	\$ 3,287
Franchise taxes	6,428	-	6,428	7,165
Occupational licenses	6,842	-	6,842	6,250
Tobacco taxes	1,815	-	1,815	1,818
Interest	3,205	300	3,205	1,300
State Rural Development Grants	-	18,800	18,800	24,800
CEBG grants	-	208,184	208,184	621,500
Miscellaneous	7,180	-	7,180	-
Total Revenues	24,554	218,484	244,911	643,500
<b>EXPENDITURES</b>				
General government				
Advertising	478	-	478	427
Automobiles	328	-	328	480
Fees	240	-	240	320
Insurance	4,745	-	4,745	4,745
Legal services	220	-	220	268
Miscellaneous	1,025	-	1,025	1,072
Office supplies	280	-	280	480
Printing taxes	280	-	280	-
Post office	1,880	-	1,880	2,288
Professional fees	2,087	-	2,087	2,800
Repairs and maintenance	20	-	20	215
Salaries	2,285	-	2,285	620
Telephone	221	-	221	262
Utilities - city hall	240	-	240	320
Utilities - street lights	2,728	-	2,728	2,711
Capital outlay	2,288	212,220	214,508	622,321
Total expenditures	19,225	212,220	231,445	633,311
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	4,829	4,828	13,467	18,190

Enclosed

The accompanying notes are an integral part of these financial statements.