

None of the employees included on the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (2) except for David Fife, employed as police chief, who is listed as husband of Geraldine Fife, Mayor.

Budgeting

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

There was no budget adopted.

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

There was no budget adopted.

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%.

There was no budget adopted.

Accounting and Reporting

8. Randomly select 6 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 six 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, and

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

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

Inspection of documentation supporting each of the six selected disbursements indicated the required approvals were obtained.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by L.S.A.-RS 42:1 through 42:12 (the open meetings law).

We found no evidence that the Village of Frankin, Louisiana, had published its minutes of meetings in the paper.

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

During the year, the Village financed the purchase of a police car and a tractor. The balance owed on these two items was \$8,009 at June 30, 1997.

Advances and Donations

13. 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 Village for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute 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 the Village of Baskin, Louisiana and the Legislative Auditee, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for these purposes. However, this report is a matter of public record and its distribution is not limited.

Manus, Robinson and Howell
December 13, 1997
Winthorn, Louisiana

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**VILLAGE OF BASKIN
BASKIN, LOUISIANA**
**FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT**

JUNE 30, 1987

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the local newspaper, the Baskin, Louisiana, and to the public officials. This 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 3-4-98

RECEIVED
LEGISLATIVE AUDITOR
Baton Rouge, Louisiana

VILLAGE OF BASKIN
BASKIN, LOUISIANA
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The Honorable Geraldine Fife
and The Board of Aldermen
Village of Rankin
Rankin, Louisiana

We have compiled the accompanying combined balance sheet of the Village of Rankin, Louisiana, as of June 30, 1997, and the related statement of revenues, expenditures and changes in fund balances for the year then-ended, and the accompanying supplementary information contained in the Schedule of Compensation Paid to Board Members, which is present only for supplementary analysis purposes, 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.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Village's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Marcus, Robinson and Hassell

August 17, 1997

Winnberg, Louisiana

VILLAGE OF BAKEN
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1992

	<u>GOVERNMENTAL</u> <u>FUND-TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTALS</u>
	<u>GENERAL</u> <u>FUND</u>	<u>GENERAL FUND</u> <u>ASSETS</u>	<u>MEMORANDUM</u> <u>ONLY</u>
ASSETS			
Cash	18,151	0	18,151
Fixed Assets	____0	87,296	87,296
TOTAL ASSETS	18,151	87,296	105,447
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accrued Payroll Taxes	3,179	0	3,179
Notes Payable	8,022	____0	8,022
TOTAL LIABILITIES	11,201	0	11,201
FUND EQUITY			
Investment in General Fixed Assets	0	87,296	87,296
Unreserved - Unassigned	3,943	0	3,943
TOTAL FUND EQUITY	3,943	87,296	91,239
TOTAL LIABILITIES AND FUND EQUITY	18,151	87,296	105,447

See Accountant's Compilation Report

VILLAGE OF BAKEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

REVENUES	GENERAL FUND
Tobacco Tax	1,314
Permits & Licenses	532
LPML Override	3,039
Other Income	365
Court Costs	2,317
Fines	189,368
Beer Tax	1,457
Local Fund Income	1,259
Fire Insurance Rebate	2,895
Flag Fund Contributions	5,272
TOTAL REVENUES	198,778
EXPENDITURES	
General Government	37,368
Fire	6,653
Police	61,590
Capital Outlay	38,150
TOTAL EXPENDITURES	143,761
EXCESS REVENUE OVER EXPENDITURES	55,017
FUND BALANCE AT BEGINNING OF YEAR	10,428
FUND BALANCE AT END OF YEAR	65,445

See Accountant's Compilation Report

VILLAGE OF BASKIN
SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
FOR THE YEAR ENDING JUNE 30, 1991

<u>BOARD MEMBER</u>	<u>AMOUNT</u>
Dorinda Fife - Mayor	600
Fredson Fife - Councilman	48
Paul Rogers - Councilman	140
Floyd Stanley - Councilman	210
Albert McKeithen - Councilman	300
Georgia Dean - Councilman	140
	<u>1,438</u>

See Accountant's Compilation Report

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**INDEPENDENT ACCOUNTANT'S REPORT
ON A PLYMOUTH AGREED-UPON PROCEDURES**

The Honorable David Lee Pitt
and The Board of Aldermen
Village of Baskin
Baskin, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Village of Baskin, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Baskin, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying Louisiana Assertion Questionnaire. 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 representations regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$,000, or public works exceeding \$0,000, and determine whether such purchases were made in accordance with L.S.A.-RS 38:2711-2714 (the public bid law).

The management was not aware of the public bid law and thus did not take bids on the two items that required bids.

2. Obtain from management a list of the immediate family members of each board member as defined by L.S.A.-RS 43:1111-1114 (the code of ethics), and a list of outside business interest 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 (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.