

General Fixed Assets

To account for fixed assets not used in proprietary fund operations.

Village of Varnado, Louisiana

Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 1996

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the village has \$66,538 in deposits (adjusted bank balances). The \$66,538 consists of interest bearing accounts and non-interest bearing accounts. The interest bearing accounts and the non-interest bearing accounts have balances at December 31, 1996 in the amounts of \$55,237 and \$11,301, respectively. Each group is secured from risk by \$100,000 of federal deposit insurance.

3. INVESTMENTS

At December 31, 1996, the village had no investments.

4. RECEIVABLES

The receivables of \$7,578 at December 31, 1996, are as follows:

	General Fund
Franchise Tax Receivable	\$ 650
Interest Receivable	801
Tobacco Tax Receivable	309
Property Tax Receivable	3,778
Total	<u>\$ 5,578</u>

5. DUE FROM OTHER GOVERNMENTAL UNITS

There were no accounts due from other governmental units as of December 31, 1996.

6. PROPERTY, PLANT AND EQUIPMENT

A summary of changes in general fixed assets follows:

	Balance 12/31/1995	Additions	Deletions	Balance 12/31/1996
Land	\$ 1,128	\$ -	\$ -	\$ 1,128
Building & Parking Area	4,080	1,458	-	5,538
Vehicle & Equipment	63,822	-	-	63,822
Total	<u>\$ 69,030</u>	<u>\$ 1,458</u>	<u>\$ -</u>	<u>\$ 70,488</u>

7. RELATED PARTIES

The clerk, Eileen Pomeroy, is the wife of the retired mayor, Daniel Pomeroy. Mrs. Pomeroy has been the village's clerk for 12 years. The clerk's compensation is \$29 a month or \$428 a year. Beginning 1/1/97, Mrs. Pomeroy no longer performs the duty of the clerk.

BRUCE HARRELL & CO.

REGISTERED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

Page 3

Advisors and Remarks:

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.

No payments to employees appear to be 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 Varnado, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the reflectivity of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation

March 28, 1997

Budgeting:

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

The Village adopted the prior year revenues and expenditures for the original budgets of the general and special revenue funds. They amended their budgets monthly as the revenues and expenditures were apparent.

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

The Village's minutes did not include the adoption of the original budget or any amendments.

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 1%.

The Village's revenues and expenditures did not exceed budget amounts by more than 1%.

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,

Examination of supporting documentation for each of six selected disbursements found that payment was for proper amounts to the correct payee.

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

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

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

Inspection of the documentation supporting each of six selected disbursements indicated approval from the board of trustees.

Meetings:

9. Examine evidence reflecting that agendas for meetings recorded in the minute book were posted or advertised by LSA-RS 42.1 through 42.12 (the open meetings law).

The village properly complied with the requirements of the open meetings law.

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 instruments.

Inspection of all bank deposit slips for the period under examination showed that none of the deposits appear to be proceeds of bank loans, bonds, or like instruments.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Mayor, Dennis Magnus
and Members of the Board of Aldermen
Village of Varadero, Louisiana

We have performed the procedures included in the Louisiana Government *Audit Guide* and summarized below, which were agreed to by the management of the Village of Varadero, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Varadero, Louisiana's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana *Disclosure 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 this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been prepared or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no purchases during the year that were subject to the public bid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (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 including the noted information.

4. Determine whether any of these employees included in the list obtained from management in agreed-upon procedures (3) were also included on the list obtained from management in agreed-upon procedures (2) as immediate family members.

One instance was noted: The clerk, Edwilda Fozetta, is the wife of the former mayor, Daniel Fozetta. Mrs. Fozetta has been the village's clerk for 18 years. The clerk's compensation is \$35 a month or \$428 a year.

Village of Varenado, Louisiana

Schedule B

Schedule of Changes in General Fixed Assets
Year Ended December 31, 1998

	Land	Buildings and Parking Area	Furniture and Fixtures	Vehicles and Equipment	Total
General Fixed Assets					
Beginning of Year	\$ 1,128	\$ 4,800	\$ -	\$ 68,472	\$ 74,400
Additions					
General Fund Revenues	-	-	-	1,450	1,450
Special Revenue Fund Revenues	-	-	-	-	-
Total Additions	-	-	-	1,450	1,450
Deletions					
General Fund Revenues	-	-	-	-	-
Special Revenue Fund Revenues	-	-	-	-	-
Total Deletions	-	-	-	-	-
General Fixed Assets					
End of Year	\$ 1,128	\$ 4,800	\$ -	\$ 69,922	\$ 75,850

See accompanying notes and accountant's compilation report.

Village of Yarnado, Louisiana

Schedule of General Fixed Assets
December 31, 1986

Schedule 1

General Fixed Assets, at Cost	
Land	\$ 1,178
Building and Parking Area	4,800
Furniture and Fixtures	-
Vehicles and Equipment	64,822
Total General Fixed Assets	\$ <u>70,800</u>
Investment in General Fixed Assets	
General Fund	\$ 61,350
Special Revenue Fund	8,450
Total Investment in General Fixed Assets	\$ <u>70,000</u>

See accompanying notes and accountant's compilation report.

**TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS**

December 31, 1996

Office of Legislative Auditor
Attention: Ms. Dorothy Miller
1680 North Third
Post Office Box 54397
Baton Rouge, Louisiana 70804-5397

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:314, enclosed are the annual financial statements for the Village of Vermade, Louisiana as of and for the fiscal year ended December 31, 1996. The report includes all funds under the control and oversight of the village.

The accompanying general purpose financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Mr. Dennis Magee, Mayor
Village of Vermade, Louisiana

Enclosure

Supplemental Information Schedules

Village of Vermade, Louisiana
General Purpose Financial Statements
As of and for the Year Ended December 31, 1996
With Supplemental Information Schedules

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Village of Warratch, Louisiana

Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 1996

B. AMOUNTS PAID ELECTED OFFICIALS

	<u>Amount</u>
David Fouca, Mayor	\$ 470
Dennis Magon, Alderman	300
Elwood Perrea, Alderman	-
Troy Sood, Alderman	110
Larry Sood, Chief of Police	1,350
Total	<u>\$ 2,130</u>

Village of Varadero, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR
LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:914 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$50,000 or less is required by Louisiana Revised Statute 24:531(B)(1)(a)(ii).

AFFIDAVIT

Personally seen and approved before the undersigned authority, Mr. Dennis Magee, Mayor, who, duly sworn, deposes and says that the financial statements herewith given present truly the financial position of the Village of Varadero, Louisiana as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Mr. Dennis Magee, Mayor, who, duly sworn, deposes and says that the Village of Varadero, Louisiana received \$50,000 or less in revenues and other sources for the fiscal year ended December 31, 1999, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before me this 5th day of April, 2000.


MALCOLM P. WILHITE
NOTARY PUBLIC
MALCOLM P. WILHITE
Notary Public, Louisiana
My Commission Expires 02/28/02

Office: Mr. Dennis Magee, Mayor
Address: 21215 Fournier Lane
Angie, Louisiana 70807
Telephone: 848773-9162

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ACCOUNTANT'S COMPILATION REPORT

The Honorable Mayor, Denis Magee
and Members of the Board of Aldermen
Village of Thibodaux, Louisiana

We have compiled the accompanying balance sheet of the Village of Thibodaux, Louisiana, as of December 31, 1996, and the related statements of revenues, expenditures and changes in fund balance for the year then ended, in accordance with the 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.


Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

March 18, 1997

Village of Vermade, Louisiana

Exhibit A

Consolidated Balance Sheet - All Fund Types and Account Groups
December 31, 1996

	Governmental Fund Type		Account Group	Total (Misc Only)
	General Fund	Special Revenue Fund	General Fixed Assets	
Assets				
Cash and Cash Equivalents	\$ 65,163	\$ 993	\$ -	\$ 66,156
Receivables	5,378	-	-	5,378
Fixed Assets	-	-	70,000	70,000
Total Assets	<u>\$ 70,541</u>	<u>\$ 993</u>	<u>\$ 70,000</u>	<u>\$ 141,534</u>
Liabilities and Equity				
Liabilities:				
Accounts Payable	\$ 348	\$ -	\$ -	\$ 348
Total Liabilities	<u>348</u>	<u>-</u>	<u>-</u>	<u>348</u>
Equity:				
Investment in General Fixed Assets	-	-	70,000	70,000
Fund Balances:				
Unassigned - Undesignated	70,193	993	-	71,186
Total Equity	<u>70,193</u>	<u>993</u>	<u>70,000</u>	<u>141,186</u>
Total Liabilities and Equity	<u>\$ 70,541</u>	<u>\$ 993</u>	<u>\$ 70,000</u>	<u>\$ 141,534</u>

See accompanying notes and accountant's compilation report.

Village of Versado, Louisiana

Exhibit C

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Governmental Fund Types
For the Year Ended December 31, 1996

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable/Unfavorable	Budget	Actual	Variance Favorable/Unfavorable
Revenues						
Fees	\$ 4,800	\$ 3,987	\$ (913)	\$ -	\$ -	\$ -
Franchise Fees	1,200	1,530	330	-	-	-
Occupational Licenses	6,100	6,139	39	-	-	-
Beer Permits	100	113	13	-	-	-
Property Taxes	2,900	3,583	683	-	-	-
Beer Taxes	2,000	2,064	64	-	-	-
Tobacco Taxes	1,200	1,276	76	-	-	-
State Grant	2,500	2,580	80	-	-	-
Interest Income	2,700	3,727	1,027	-	-	-
Sales Taxes	580	516	(64)	7,128	7,128	79
Total Revenues	<u>34,180</u>	<u>34,429</u>	<u>249</u>	<u>7,128</u>	<u>7,128</u>	<u>79</u>
Expenditures						
General and Administrative	12,000	11,899	101	-	-	-
Public Safety	6,200	6,144	56	-	-	-
Streets and Sanitation	-	-	-	9,808	9,815	(7)
Capital Outlays	3,550	3,858	308	-	-	-
Total Expenditures	<u>21,750</u>	<u>21,897</u>	<u>147</u>	<u>9,808</u>	<u>9,815</u>	<u>(7)</u>
Excess Revenues (Expenditures)	<u>2,150</u>	<u>2,476</u>	<u>326</u>	<u>(2,680)</u>	<u>(2,687)</u>	<u>7</u>
Other Financing Sources (Uses)						
Operating Transfers In	-	-	-	1,700	1,700	-
Operating Transfers Out	(1,700)	(1,700)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,700)</u>	<u>(1,700)</u>	<u>-</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>450</u>	<u>776</u>	<u>326</u>	<u>(1,180)</u>	<u>(1,087)</u>	<u>99</u>
Fund Balance, Beginning of Year	68,636	68,636	-	2,024	2,024	-
Fund Balance, End of Year	<u>\$ 71,066</u>	<u>\$ 71,062</u>	<u>\$ (4)</u>	<u>\$ 924</u>	<u>\$ 952</u>	<u>\$ 28</u>

See accompanying notes and accountant's compilation report.

Village of Vernade, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

INTRODUCTION

The Village of Vernade is the governing authority for the Village of Vernade and is a political subdivision of the State of Louisiana. The village is operated under a Mayor-Board of Aldermen form of government. The Mayor and Aldermen serve four-year terms that expired on January 1, 1997.

Louisiana Revised Statute 33:521 gives the village various powers in regulating and directing affairs of the village and its inhabitants. The more notable of these is the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the village. Proceeds to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the incorporated limits of Vernade, for reporting purposes, the Village of Vernade is the financial reporting entity for Vernade, Louisiana. 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Village of Vernade for financial reporting purposes. The basic criterion for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. 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.
2. Organizations for which the village does not appoint a voting majority but are fiscally dependent on the village.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the village has determined that there are no component units.

Village of Varade, Louisiana

Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 1996.

B. FUND ACCOUNTING

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

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

Governmental Funds

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

1. **General Fund** - the principal fund of the village's office and accounts for the operations of the village's office. Sources of revenue include fines, licenses, permits and property taxes. General operating expenditures are paid from this fund.
2. **Special Revenue Fund** - used to account for proceeds of the sales tax that are legally restricted to expenditures for specific purposes.

C. BASIS OF ACCOUNTING

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

B. BUDGET PRACTICES

A budget for the year ending December 31, 1996, was formally adopted in June, 1996.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments 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.

Village of Yarraco, Louisiana

Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 1996

F. INVENTORIES

Purchases of various operating supplies are regarded as expenditures at the time purchased. Inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

G. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the initial assets are capitalized (reported in the general fixed assets account group). Public domain or infrastructure are not capitalized. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

H. COMPENSATED ABSENCES

The village has no policy relating to vacation and sick leave.

I. FUND EQUITY

Reserves

Reserves represent those portions of fund equity legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

J. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At December 31, 1996, the village has cash and cash equivalents (bank balances) totaling \$66,115, as follows:

	General Fund	Special Revenue Fund	Total
Demand Deposits	\$ 8,814	\$ 993	\$ 10,817
Savings Account	57,301	-	57,301
Total	<u>\$ 66,115</u>	<u>\$ 993</u>	<u>\$ 68,115</u>

Village of Vernade, Louisiana

Exhibit B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund Type
For the Year Ended December 31, 1996

	General Fund	Special Revenue Fund	Total (Minor Only)
Revenues			
Fees	\$ 3,687	\$ -	\$ 3,687
Franchise Fees	1,200	-	1,200
Occupational Licenses	6,138	-	6,138
Beer Permits	113	-	113
Property Taxes	3,900	-	3,900
Beer Taxes	2,084	-	2,084
Tobacco Taxes	1,276	-	1,276
State Grant	2,500	-	2,500
Interest Income	2,727	-	2,727
Sales Taxes	218	-	218
Total Revenues	<u>24,653</u>	<u>7,128</u>	<u>31,781</u>
Expenditures			
General and Administrative	11,880	-	11,880
Public Safety	6,144	-	6,144
Streets and Sanitation	-	3,939	3,939
Capital Outlays	3,818	-	3,818
Total Expenditures	<u>21,852</u>	<u>3,939</u>	<u>25,791</u>
Excess Revenues (Expenditures)	<u>2,801</u>	<u>(3,261)</u>	<u>(460)</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	1,780	1,780
Operating Transfers Out	(1,780)	-	(1,780)
Total Other Financing Sources (Uses)	<u>(1,780)</u>	<u>1,780</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>776</u>	<u>(1,081)</u>	<u>(305)</u>
Fund Balance, Beginning of Year	<u>89,614</u>	<u>2,034</u>	<u>91,648</u>
Fund Balance, End of Year	<u>\$ 90,390</u>	<u>\$ 953</u>	<u>\$ 91,343</u>

See accompanying notes and accountant's compilation report.

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Village of Varadero, Louisiana
Compilation Report

For the Fiscal Year Ended December 31, 1996

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 23 1997