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VILLAGE OF MONROE, LOUISIANA

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FINANCIAL STATEMENTS

December 31, 1938

Under provisions of state law, this report is a public document. Every government official, the clerk and other appropriate public officials, the report is available for public inspection at the State House of Representatives, Auditor General, when appropriate, at the office of the parish clerk of court.

Release Date JUL 26 1960

Martha O. Milliken
Certified Public Accountant
Shreveport, Louisiana

VILLAGE OF BOSSIERE, LOUISIANA

Financial Statements
December 31, 1998

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Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

The Honorable Milton Hartwell, Mayor
Members of the Board of Aldermen
Village of Redwood, Louisiana

I have compiled the accompanying general purpose financial statements of Village of Redwood, Louisiana, as of December 31, 1999, and for the year then ended in accordance with Statements for 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. I 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 ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Village's assets, liabilities, fund balances/retained earnings, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Certified Public Accountant
June 26, 2000

STATE OF MICHIGAN - GOVERNOR

Combined Balance Sheet - All Fund Types and Account Group
December 31, 1983

	Governmental Fund Types	Proprietary Fund Type	Account Group General Funds Assets	Totals (Memorandum Order)
Assets				
Cash	\$ 5,100	\$ 12,397	\$ -	\$ 17,497
Receivables, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	2,156	387	-	2,543
Trade	2,913	-	-	2,913
Due from other governments	-	-	-	-
Restricted assets:				
Cash	-	8,294	614,421	622,715
General fund assets	-	-	-	-
Utility plant and equipment (net of accumulated depreciation)	-	-	-	-
Total assets	\$ 10,169	\$ 21,078	\$ 614,421	\$ 645,668

Liabilities

Accounts payable	\$ 958	\$ 16,264	\$ 1,033	\$ -	\$ 17,109
Notes payable	2,482	-	-	-	2,482
Payable from restricted assets/ customer deposits	-	-	8,880	-	8,880
Total Liabilities	3,440	15,264	7,883	-	16,061

Equity

Contributed capital Investment in general fund assets	-	-	8,880	-	8,880
Retained earnings/ Reserves for customer deposits	-	-	2,934	-	1,004
Unassigned (deficit) fund balance	-	-	295,849	-	295,849
Undesignated (deficit)	8,832	-	-	-	6,013

Total retained earnings (deficit)/fund balance	8,832	-	292,783	-	301,615
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Total fund equity	8,832	-	302,762	614,422	907,016
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Total liabilities and fund equity	\$ 12,272	\$ 15,264	\$ 302,265	\$ 614,422	\$ 953,013
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See accountant's compilation report.

VILLAGE OF BOSSIERE, LOUISIANA

Statement of Revenues, Expenditures, and Changes
in Fund Balance - All Governmental Fund Types
Year Ended December 31, 1988

	Governmental Fund Types		Totals (Memoranda Only)
	General	Capital Projects	
Revenues:			
Taxes	\$ 14,788	\$ -	\$ 14,788
Licenses and permits	8,766	-	8,766
Intergovernmental	11,888	182,224	194,112
Fines and forfeits	1,344	-	1,344
Miscellaneous	1,382	-	1,382
Total revenues	37,812	182,224	220,036
Expenditures:			
Current:			
General government	32,888	-	32,888
Public safety	5,175	-	5,175
Capital projects	-	182,224	182,224
Total expenditures	38,063	182,224	320,287
Excess (deficiency) of revenue over expenditures and other sources	(251)	-	(251)
Other Sources:			
transfers from other funds	1,021	-	1,021
Excess of revenues over expenditures	678	-	678
Fund balance, beginning of year,	6,342	-	6,342
Fund balance, end of year	\$ 6,810	\$ -	\$ 6,810

See accountant's compilation report.

VILLAGE OF BOSSIERE, LOUISIANA

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
General Fund
Year Ended December 31, 1993

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 15,500	\$ 14,700	\$ (800)
Licenses and permits	9,400	8,700	(700)
Intragovernmental	1,500	11,500	9,900
Fines and penalties	1,500	1,344	(156)
Miscellaneous	1,200	1,500	300
Total revenues	29,100	37,812	8,712
Expenditures:			
Current:			
General government	22,100	32,500	(10,400)
Public safety	8,325	5,175	3,150
Total expenditures	30,425	38,162	(7,737)
Excess (deficiency) of revenues over expenditures before other financing sources	(1,325)	(304)	821
Other Financing Sources:			
Transfers from other funds	-	1,021	1,021
Excess (deficiency) of revenue over expenditures	(1,325)	670	1,995
Fund balance, beginning of year	6,145	6,145	-
Fund balance, end of year	\$ 4,820	\$ 6,815	\$ 1,995

See accountant's compilation report.

VILLAGE OF BOSSCO, LOUISIANAStatement of Revenues, Expenses, and Changes in
Retained Earnings - Proprietary Fund Type
Year Ended December 31, 1988

Operating revenues:	
Charges for services	\$ 26,919
Miscellaneous revenues	<u>5,328</u>
Total operating revenues	<u>32,247</u>
Operating expenses:	
Cost of sales and services	45,726
Administrative	3,314
Depreciation	<u>18,835</u>
Total operating expenses	<u>67,875</u>
Operating loss	<u>(35,628)</u>
Non-operating revenues (expenses):	
Moral Development grant	13,847
Transfers to other funds	<u>(1,823)</u>
Total non-operating revenues (expenses)	<u>12,024</u>
Net loss	<u>(23,604)</u>
Retained earnings, beginning of year	<u>132,325</u>
Retained earnings, end of year	<u>\$ 108,721</u>

See accountant's compilation report.

VILLAGE OF BOSSIERE, LOUISIANA

Statement of Cash Flows - Proprietary Fund Type
Year Ended December 31, 1999

Cash flows from operating activities:	
Cash received from customers	\$ 28,988
Cash payments to suppliers and employees	(49,879)
Miscellaneous income	<u> 5,288</u>
Net cash used by operating activities	<u>(15,603)</u>
Cash flows from capital and related financing activities:	
Proceeds from rural development grant	12,947
Transfers to other funds	<u>(1,823)</u>
Net cash used by capital and related financing activities	<u>11,124</u>
Net decrease in cash	(4,479)
Cash, January 1, 1999 (including \$ 8,876 in restricted accounts)	<u>25,380</u>
Cash, December 31, 1999 (including \$ 1,394 in restricted accounts)	<u>\$ 20,901</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating loss	\$(46,468)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	30,556
Changes in assets and liabilities:	
Decrease in accounts receivable	36
Decrease in accounts payable	(1,200)
Increase in customer deposits	<u> 170</u>
Net cash used by operating activities	<u>\$ (15,603)</u>

See accountant's compilation report.

VILLAGE OF BOSSIERE, LOUISIANA

Schedule of Compensation Paid -
Mayor and Aldermen

For the Year Ended December 31, 1993

Milton Nartsoll, Mayor	\$ 2,400
Jerry Bickel	400
Robert E. Hill	400
Gladya Alexander	<u>400</u>
Total	<u>\$ 3,600</u>

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

Independent Accountant's Report on Applying Agreed-Upon Procedures

**The Honorable Hilton Bartwell, Mayor
Members of the Board of Aldermen
Village of Bogalusa, Louisiana**

I 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 Bogalusa and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Bogalusa's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying Louisiana Accountants' Commission. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of those procedures is solely the responsibility of the specified users of the report. Consequently, I 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 \$5,000, or public works exceeding \$50,000 and determine whether such purchases were made in accordance with LSA-RS 38:221-2251.

The Village complied with the provisions of LSA-RS 38:221- 2251.

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 42:1101-1104, and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided the required list including the noted information.

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

Management provided the required list including the noted information.

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.

None of the employees included on the list of employees provided by management for procedure (3) appeared on the list provided by management for procedure (2).

Substantive

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

Management provided a copy of the original budget and the amended budget.

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

I traced the adoption of the original budget to the minutes of a meeting held on December 12, 1996, which indicated that the budget had been approved by all of the aldermen. I traced the adoption of the amended budget to the minutes of a meeting held on December 11, 1999, which indicated that the budget had been approved by all of the aldermen.

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

I compared the revenues and expenditures of the budget to the actual revenues and expenditures. Although the Town exceeded the budget, actual expenditures exceeded budgeted expenditures by more than 5%.

Accounting and Reporting

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

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

I 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

The six selected disbursements were properly coded to the correct fund and general ledger account.

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

The six selected disbursements were traced to the Village's minute book where they were approved by the aldermen.

9. Determine that financial statements were audited or compiled in accordance with SSA-RS 24:313.

The financial statements of the Village were compiled in accordance with SSA-RS 24:313.

Meetings

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised in accordance with SSA-RS 42:1 through 42:12.

The Village of Kodaosa is only required to post a notice of each meeting and the accompanying agenda on the door of the Village's office building. Management has informed me that these documents were properly posted.

Bank

11. 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.

I examined bank deposits for the period under examination. No deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Loans

12. 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. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended for the use of management of the Village of
Madonna and the Legislative Auditor, State of Louisiana, and is not
intended to be, and should not be, used by anyone other than the
specified parties.

Martha O. Mullica

Certified Public Accountant
June 26, 2018

VILLAGE OF BOKESSA, LOUISIANA

Management's Corrective Action Plan

For the Year Ended December 31, 1999

- Findings #1 The Village did not comply with the requirements of the state budget law. Actual expenditures exceeded budgeted expenditures by 3% or more.
- Management's
Corrective
Action Plan: The Village inadvertently did not budget capital outlay expenditures. We will budget capital expenditures in the future.
- Findings #2 The segregation of duties is inadequate to provide effective internal control. This is due to economic and space limitations.
- Management's
corrective
Action Plan: No action was recommended and none has been taken.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

6/28/00 (Date Transmitted)

Martha G. Williams, CPA

The Mallard

Shreveport, Louisiana 71106

(Auditors)

In connection with your completion of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:313 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 6/28/00
(date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:3212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employee or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1104.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1995, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 32:1361-14) or the budget requirements of LSA-RS 38:32.

Yes No

Accounting and Reporting

All non-restricted governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:403, and/or 28:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 60 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 22 of the 1874 Louisiana Constitution, and LSA-RS 38:1410.05-1410.08.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:130, and AGI opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Carol Minton Clerk 6-26-09 Date
Gregory Robert White Mayor 6-26-09 Date