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American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants  
Society of Arkansas Certified Public Accountants • Monroe Chamber of Commerce

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Aldermen  
Village of East Hedge  
Hedge, Louisiana

I have performed the procedures enumerated below, which were agreed to by Village of East Hedge solely to assist users in evaluating management assertions about Village of East Hedge's compliance with representations contained in Louisiana Attestation Questionnaire during the period July 1, 1998 through June 30, 1997. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The following agreed-upon procedures and findings are noted below:

1. Procedure: 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 38:2211-2250 (the public bid law).

Finding: No expenditures for material and supplies, or public works exceeded the \$5000 or \$50,000 respectively.

2. Procedure: Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1131-1134 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Finding: No related party existed.

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

Finding: A listing of all employees paid during the audit period was obtained.

VILLAGE OF EAST HODGE  
Hodge, Louisiana  
Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
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4. Procedure: 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.

Finding: None of the names on the above lists were immediate family members of the Mayor or Board of Aldermen.

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

Finding: A copy of the legally adopted budget was not available.

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

Finding: The minutes indicate that a budget was adopted.

7. Procedure: 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%.

Finding: Budgeted amounts were not available to make comparisons.

8. Procedure: Randomly select 6 disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee, (b) determine if payments were properly coded to the correct fund and general ledger account, and (c) determine whether payments received approval from proper authorities.

Finding: Six payments were selected during the period under July 1, 1995 through June 30, 1997.

9. Procedure: Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (the open meetings law).

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Hedge, Louisiana  
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*Finding:* Minute books were posted and advertised as required by law.

10. *Procedure:* 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.

*Findings:* An examination of bank deposits did not indicate any bank loans, bonds, or like indebtedness.

11. *Procedure:* 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.

*Finding:* An examination of payroll records did not indicate any payments which may 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 assertion. 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 solely for the use of Village of East Hedge and Legislative Auditors and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Respectfully,



Louis R. Bradley  
Certified Public Accountant

Monroe, Louisiana

January 28, 1997

VILLAGE OF BAY BOGE  
BOSSCO, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUP

JUNE 30, 2011 AND 2010

	GOVERNMENTAL		PROPRIETARY	ACCOUNT		
	FUND TYPES		FUND TYPE	GROUP		
	GENERAL	CAPITAL PROJECT	ENTERPRISE	TRUST	OTHER	UNASSIGNED
	2011	2010	2011	2011	2010	2010
<b>ASSETS</b>						
Cash	\$ 3,041	\$ 2,045	\$ 4,870	\$ -	\$ 6,888	\$ 6,888
Accounts Receivable	-	-	-	-	-	-
Receivable from other funds	4,748	-	-	-	3,368	4,008
Utility plant & equipment	-	-	494,737	-	484,127	494,737
Less: Acc. Depreciation	-	-	(399,084)	-	(394,394)	(399,087)
Land	-	-	-	3,888	3,888	3,888
Inventory	-	-	-	4,187	4,187	4,187
Grants and loans	-	-	-	66,273	66,273	66,273
Prepays	-	-	-	7,732	7,732	7,732
<b>TOTAL ASSETS</b>	<b>\$ 7,789</b>	<b>\$ 4,090</b>	<b>\$ 495,807</b>	<b>\$ 111,980</b>	<b>\$ 628,036</b>	<b>\$ 643,484</b>
<b>LIABILITIES &amp; FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenues	-	22,880	-	-	22,880	-
Payroll Taxes Payable	-	-	-	-	-	-
Customer/Utility Deposits	3,394	-	-	-	3,394	3,394
State Taxes Payable	-	-	-	-	-	-
Bonds Payable	-	-	71,732	-	71,732	71,732
<b>Total Liabilities</b>	<b>\$ 3,394</b>	<b>\$ 22,880</b>	<b>\$ 71,732</b>	<b>\$ -</b>	<b>\$ 98,006</b>	<b>\$ 75,126</b>
<b>FUND EQUITY</b>						
<b>Fund Balance</b>						
Investment in General Fund Asset	-	-	-	111,980	111,980	111,980
Unreserved/Designated	4,394	19	41,875	-	50,030	48,044
<b>Total Fund Equity</b>	<b>\$ 4,394</b>	<b>\$ 19</b>	<b>\$ 41,875</b>	<b>\$ 111,980</b>	<b>\$ 162,010</b>	<b>\$ 160,024</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 7,789</b>	<b>\$ 4,090</b>	<b>\$ 495,807</b>	<b>\$ 111,980</b>	<b>\$ 628,036</b>	<b>\$ 643,484</b>

The accompanying notes constitute an integral part of this statement.

VILLAGE OF EAST BRIDGE  
BOZELL, LOUISIANA

COMBINED STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
ALL FUND TYPES

FOR THE YEARS ENDED JUNE 30, 1997 AND 1998

	GOVERNMENTAL FUNDS TYPE		PROFESSOR FUNDS TYPE		TOTAL	
	CAPITAL		ENTERPRISE		MEMORANDUM ONLY	
	GENERAL	PROJECTS	ENTERPRISE		1997	1998
	FUND TYPE	FUND	FUND			
<b>REVENUES</b>						
Sales Taxes	\$ 1,875	\$ -	\$ -	\$ 1,875	\$ -	\$ 1,875
Franchise Fees & Street Lights	3,500	-	-	3,500	-	3,500
Licenses & Permits	-	-	-	-	-	-
Intragovernmental Revenues (Federal & State)	-	-	-	-	-	21,000
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	5,100
Revenues From Services	8,725	-	35,475	44,200	-	44,200
<b>TOTAL REVENUES</b>	\$ 14,100	\$ -	\$ 35,475	\$ 49,575	\$ -	\$ 49,575
<b>EXPENDITURES - CURRENT</b>						
General Government	\$ 17,297	\$ 129	\$ -	\$ 17,426	\$ -	\$ 17,426
Public Safety & Public Works	-	-	(8,675)	(8,675)	-	(8,675)
<b>TOTAL EXPENDITURES</b>	\$ 17,297	\$ 129	\$ (8,675)	\$ 8,751	\$ -	\$ 8,751
<b>EXCESS OF REVENUES AND EXPENDITURES</b>	\$ (3,197)	\$ (129)	\$ (3,200)	\$ (4,526)	\$ -	\$ (4,526)
<b>OTHER FINANCING SOURCES</b>						
Donating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	\$ (3,197)	\$ (129)	\$ (3,200)	\$ (4,526)	\$ -	\$ (4,526)
<b>FUND BALANCE - JUNE 30, 1997</b>	\$ 239	\$ 129	\$ (1,100)	\$ (761)	\$ -	\$ (761)
<b>FUND BALANCE - JUNE 30, 1998</b>	\$ 1,894	\$ -	\$ (4,300)	\$ (2,406)	\$ -	\$ (2,406)

The accompanying notes constitute an integral part of this statement.

VILLAGE OF EAST MONROE  
BOUCE, LOUISIANA

STATEMENT OF CASH FLOWS  
ENTERPRISE FUND

FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
Cash flow from operating activities:		
Net Income/(Loss)	\$ (6,007)	\$ (10,010)
Adjustments to net income:		
Increase in Depreciable Expense	10,000	10,000
Increase/(Decrease) in accounts payable	<u>20,000</u>	<u>(10,000)</u>
Net Cash Provided by Operating Activities	<u>\$ 23,993</u>	<u>\$ (1,010)</u>
Cash Flows From Investing Activities:		
Investments	<u>(30,000)</u>	<u>(3,000)</u>
Net Cash Used in Investing	<u>\$ (6,007)</u>	<u>\$ (3,010)</u>
Net Increase/(Decrease) in Cash	\$ 17,986	\$ (4,020)
Cash and Cash Equivalents at Beginning of Year	<u>\$ 1,000</u>	<u>\$ 5,040</u>
Cash and Cash Equivalents at End of Year	<u>\$ 18,986</u>	<u>\$ 1,020</u>

The accompanying notes constitute an integral part of this statement.

VILLAGE OF EAST HODGE  
Hodge, Louisiana

Notes to the Financial Statement

As of and for the Years Ended June 30, 1997 and 1996

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Village of East Hodge consist only of the funds and account groups of the Village. The Village has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Village. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

The accounting and reporting policies of the Village of East Hodge are required to conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also are required to conform to the requirements of Louisiana Revised Statutes 24-517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audit of State and Local Governmental Units.

**FUND ACCOUNTING**

The accounts of the Village of East Hodge are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report as follows:

**Governmental Funds**

**General Fund**

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.



#### Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

#### Proprietary Fund Enterprise Fund

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation of providing goods or services) to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

#### **BASIS OF ACCOUNTING**

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled Water and Sewer Fund Utility service receivables are recorded at year end.

**VILLAGE OF EAST HODGE**  
**Hodge, Louisiana**

**Notes to the Financial Statement**

**As of and for the Years Ended June 30, 1997 and 1996**

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**VILLAGE OF EAST BOIDGE**

Hodge, Louisiana

Notes to the Financial Statements (Continued)

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**Special Revenue Fund**

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**VILLAGE OF EAST HODGE**

Hodge, Louisiana

Notes to the Financial Statements (Continued)

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**COMPENSATED ABSENCES**

The Village employees consist of a part-time secretary and one policeman. There is no policy for paying cumulative sick pay or vacation; therefore, none has been accrued.

**BUDGETS AND BUDGETARY ACCOUNTING**

Budgets for the General, Special Revenues, and Proprietary Funds are prepared by the Mayor and Board of Aldermen.

Expenditures based on the budgetary data are controlled by the Mayor and approved by the Board of Aldermen. No budgets were formally adopted for the audit period.

Appropriations lapse at the end of each fiscal year.

**RESTRICTED ASSETS**

These assets consist of cash and certificates of deposit restricted for Water and Sewer Utility Fund Debt Service.

**RESERVES**

The Village records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use.

**FIXED ASSETS AND LONG-TERM LIABILITIES**

The accounting and reporting treatment applied to fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fixed Asset Account Group, and are recorded as expenditures in the governmental fund types when purchased. The Village has elected to capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements. No depreciation has been provided on general fixed assets.

**VILLAGE OF EAST HODGE**

Hodge, Louisiana

Notes to the Financial Statements (Continued)

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All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement basis, and all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheet.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method.

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair value on the date donated.

**TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW**

Total columns on the combined statements-overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**BAD DEBTS**

Uncollectible amounts due for property taxes and customers' utility receivables are expensed as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable.

VILLAGE OF EAST HEDGE

Hedge, Louisiana

Notes to the Financial Statements (Continued)

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**NOTE B - UTILITY PLANT AND EQUIPMENT**

A summary of plant and equipment at June 30, 1997, is as follows:

DESCRIPTION	LIFE IN YRS	COST	ACC. DEP.	DEP. YEAR ENDED 6/30/97
<b>Water Utility</b>				
Land	----	\$ 1,374	\$ -0-	\$ -0-
Well & Equipment	20	16,068	16,068	-0-
Storage Facility	40	29,560	14,585	739
Distribution System	25	74,784	60,074	2,891
Chlorinator	10	3,444	3,444	-0-
<b>Sewerage Utility</b>				
Oxidation Pond	----	6,968	-0-	-0-
Treatment Plant	20	71,802	56,283	3,330
Lift Station	20	32,834	26,113	1,842
Collection System		23	191,128	123,684
Sewer Improvements	20	22,806	15,669	1,340
Pumps	5	4,785	4,617	382
Price Year Adjustment		-0-	16,683	-0-
<b>TOTALS</b>		<u>\$ 454,727</u>	<u>\$248,889</u>	<u>\$28,039</u>

**NOTE C - BONDS PAYABLE**

(1) The bonds were issued September 1, 1971, at six percent and have a final maturity date of September 1, 2011. Interest is paid each March 1 and September 1, and principal is paid each September 1. The original issue was \$124,800 with \$35,000 retired as of June 30, 1995, leaving a balance of \$89,800.

(2) Flow of Funds Restrictions on the

VILLAGE OF EAST HOOVER

Hodge, Louisiana

Notes to the Financial Statements (Continued)

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All income and revenues of the water and sewer utility system shall be deposited periodically as the same shall be collected in the "Water and Sewer System Revenue Fund". Said fund shall be established, maintained, and administered in the following order of priority and for the following express purposes:

- (a) The payment of current expenses of the Water and Sewer Utility System from month to month as the same become due and payable. Current expenses shall include all reasonable and necessary costs of operating, repairing, maintaining, and insuring the System, but shall exclude depreciation and payments into the funds provided for in (b), (c), and (d) below.
- (b) The establishment and maintenance of a Revenue Bond and Interest Sinking Fund (the "Revenue Bond Fund") sufficient in amount to pay the principal and the interest on the bonds authorized. Payment to this fund shall be made by the 30th day of each month, beginning November 20, 1973, a sum equal to one-sixth (1/6) of the interest maturing on the next interest payment date and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date.
- (c) The establishment and maintenance of a "Water and Sewer System Revenue Bond Sinking Fund" (Revenue Bond Reserve Fund), by transferring monthly on or before the 30th day of each month, beginning no later than November 20, 1973, a sum equal to the percent (10%) of the sum required in (b) above, the payments to continue until such time as there has been accumulated therein the sum of \$7,500, the money in the Revenue Bond Reserve Fund to be retained solely for the purpose of paying principal and interest on bonds which there would otherwise be default. Should the funds in the Revenue Bond Reserve Fund be reduced below the \$7,500, then monthly deposits shall be resumed and continued until such time as said fund is restored to \$7,500.
- (d) The establishment and maintenance of a "Replacement and Extension Fund" (Contingency Fund) by transferring monthly on or before the 30th day of each month commencing with the first full month after completion of the project, the sum of \$30 until the balance in the said fund shall be \$1,500 and said fund shall thereafter be maintained in said amount. These funds may be used for the cost of unusual or extraordinary maintenance, repairs, replacement and

extension; and the cost of improvements to the System which will either enhance its revenue-producing capacity or provide a higher degree of service. In the Bond Fund and the Revenue Bond Reserve Fund to pay the cost installment of principal and interest and to maintain the required debt in this fund shall be transferred in such amounts as are necessary to eliminate the deficiencies, respectively.

**NOTE D - REVENUE RECOGNITION - PROPERTY TAXES**

Property Taxes attach as an enforceable lien on property as of May 1. Taxes are levied on November 1 and are due and payable at that time. All unpaid taxes levied November 1 become delinquent January 1 of the following year.

All property taxes for the year ended June 30, 1996 and 1997 had been collected by that date.

**NOTE E - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	BALANCE JULY 1 1995		ADDITIONS	DELETIONS	BALANCE JUNE 30, 1997
Land	\$ 3,000	\$ -0-	\$ -0-		\$ 3,000
Buildings	4,157	-0-	-0-		4,157
Street & Sewer	75,073	21,200	-0-		96,273
Equipment	7,732	-0-	-0-		7,732
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 89,962</b>	<b>\$ 21,200</b>	<b>-0-</b>		<b>\$ 111,162</b>



**VILLAGE OF EAST WOOD**

Hodge, Louisiana

Notes to the Financial Statements (Continued)

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**NOTE F** - On June 30, 1996 and 1997, Village of East Hodge, had cash totaling \$3,833 and \$10,886 as follows:

	<u>1997</u>	<u>1996</u>
Demand Deposits:		
Interest Bearing	\$30,886	\$3,833
Non-Interest Bearing	-	-
TOTAL	<u>\$30,886</u>	<u>\$3,833</u>

**NOTE G - COMPLIANCE WITH LEGAL REQUIREMENTS**

- (1) As discussed in Note C, the Village is not in compliance with the sinking fund requirements of the bond issue.
- (2) For the year ending June 30, 1997 and 1996, the Village did not maintain insurance as required by the bond issue. In addition, the Village still has a balance owing on the previous year's insurance coverage.
- (3) For the year ending June 30, 1997 and 1996, the Village was late in making principal and interest payments on bonds payable.

TELLAGE OF EAST BIDGE  
BRIDGE, LOUISIANA

CONDENSED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUP

JUNE 30, 1998

	GOVERNMENTAL		PROPRIETARY	ACCOUNT	TOTAL MEMORANDUM ONLY
	FUND TYPES		FUND TYPE	GROUP	
	GENERAL FUND	CAPITAL PROJECT	ENTERPRISE	GENERAL FUNDS	
		FUND		ASSETS	
<b>ASSETS</b>					
Cash	\$ 1,148	\$ 128	\$ 3,261	\$ -	3,537
Accounts Receivable	-	-	-	-	-
Prepaid Assets	-	-	-	-	-
Certificates of Deposit	4,148	-	-	-	4,148
Leasehold & equipment	-	-	484,707	-	484,707
Less: Acc. Depreciation	-	-	(202,287)	-	(282,287)
Land	-	-	-	3,000	3,000
Buildings	-	-	-	4,187	4,187
Stocks and Bonds	-	-	-	89,213	89,213
Equipment	-	-	-	7,738	7,738
<b>TOTAL ASSETS</b>	<b>\$ 5,296</b>	<b>\$ 128</b>	<b>\$ 286,420</b>	<b>\$ 111,958</b>	<b>\$ 575,802</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accrued Liabilities	\$ -	\$ -	\$ -	\$ -	-
Deferred Revenues	-	-	-	-	-
Payroll Taxes Payable	-	-	-	-	-
Customer Meter Deposits	5,078	-	-	-	5,078
Sales Taxes Payable	-	-	-	-	-
Bonds Payable	-	-	79,700	-	79,700
<b>Total Liabilities</b>	<b>5,078</b>	<b>-</b>	<b>79,700</b>	<b>-</b>	<b>54,778</b>
<b>FUND EQUITY</b>					
<b>Fund Balance</b>					
Investment in General Fixed Asset	-	-	-	111,958	111,958
Reserved/Designated	218	128	49,120	-	49,566
<b>Total Fund Equity</b>	<b>218</b>	<b>128</b>	<b>49,120</b>	<b>111,958</b>	<b>210,424</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 5,296</b>	<b>\$ 128</b>	<b>\$ 286,420</b>	<b>\$ 111,958</b>	<b>\$ 575,802</b>

The accompanying notes constitute an integral part of this statement.

VILLAGE OF EAST BOIDGE  
BOIDGE, LOUISIANA

COMBINED STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1999

	GOVERNMENTAL		PROPRIETARY		TOTAL (MEMORANDUM ONLY)
	FUND TYPES		FUND TYPES		
	GENERAL	CAPITAL	ENTERPRISE		
	FUND TYPES	PROJECTS	FUND		1999
<b>REVENUES</b>					
Sales Taxes	\$ 1,194	\$ -	\$ -		\$ 1,194
Franchise Fees & Street Lights	\$ 330	-	-		\$ 330
Licenses & Permits	-	-	-		-
Intergovernmental Revenues (Federal & State)	-	\$ 1,800	-		\$ 1,800
Interest/Income	-	-	-		-
Other Income	\$ 328	-	-		\$ 328
Revenues From Services	-	-	\$ 2,100		\$ 2,100
<b>TOTAL REVENUES</b>	<b>\$ 1,852</b>	<b>\$ 1,800</b>	<b>\$ 2,100</b>		<b>\$ 5,752</b>
<b>EXPENDITURES - CURRENT</b>					
General Government	\$ 15,540	\$ -	\$ -		\$ 15,540
Funds Salary & Pensions	-	\$ 20,190	\$ 2,291		\$ 22,481
<b>TOTAL EXPENDITURES</b>	<b>15,540</b>	<b>20,190</b>	<b>2,291</b>		<b>38,021</b>
<b>EXCESS OF REVENUES AND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (1,890)</b>	<b>\$ (1,191)</b>		<b>\$ (3,081)</b>
<b>OTHER FINANCING SOURCES</b>					
Operating Transfer In	\$ -	\$ -	\$ -		\$ -
Operating Transfer Out	-	-	-		-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES</b>	<b>\$ -</b>	<b>\$ (1,890)</b>	<b>\$ (1,191)</b>		<b>\$ (3,081)</b>

FUND BALANCE - (BEGINNING) - JULY 1, 1998

FUND BALANCE - (ENDING) - JUNE 30, 1999

The accompanying notes constitute an integral part of this statement.