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VILLAGE OF ROBELINE
ROBELINE, LOUISIANA

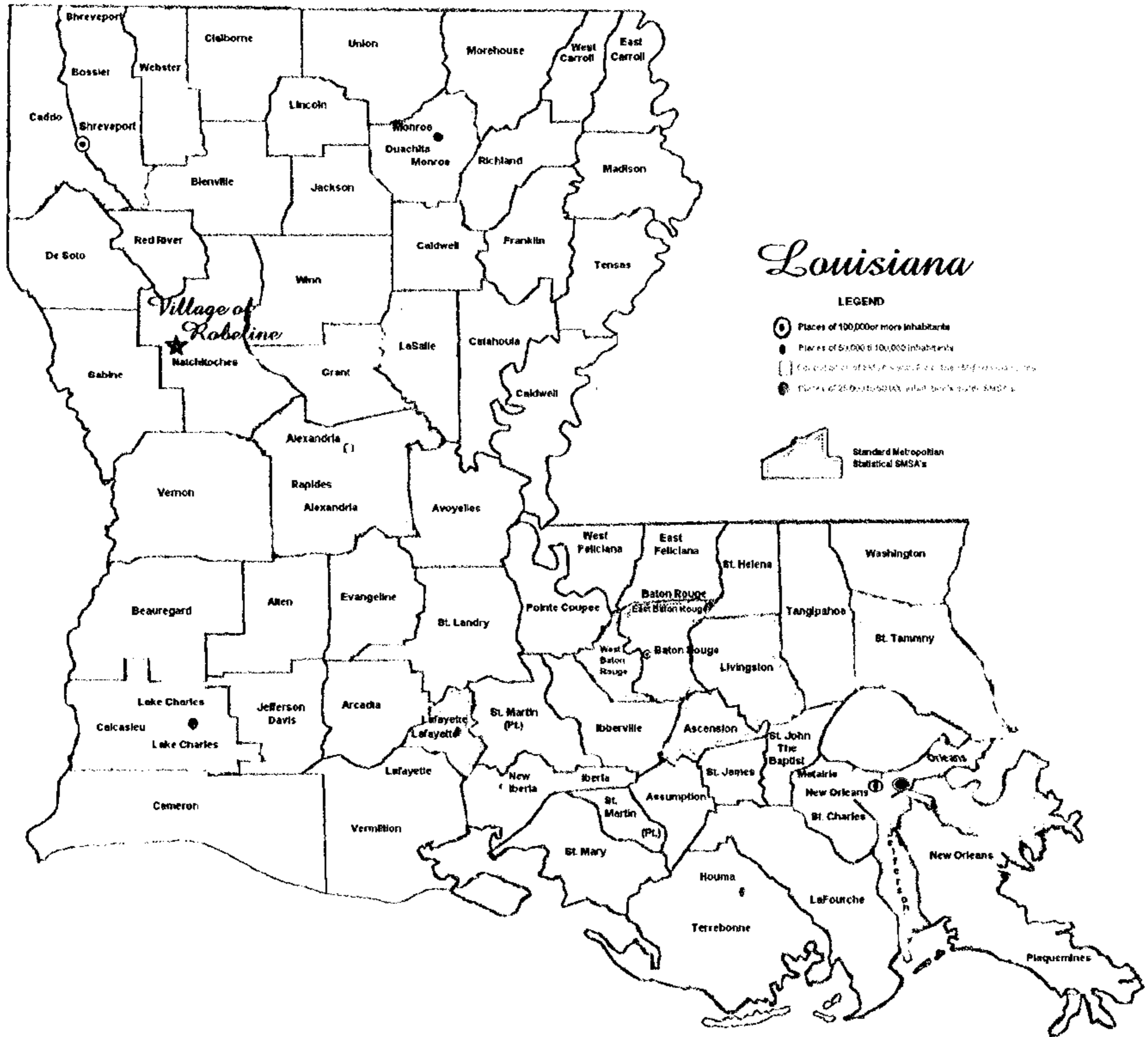
*General Purpose Financial Statements, Combining
And Individual Funds, Account Group Statements,
Schedule And Graphs*

JUNE 30, 1999

Under provisions of state law, this report is a public document. A copy of the 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 DEC 08 1999

VILLAGE OF ROBELINE, LOUISIANA
 ROBELINE, LOUISIANA



* The Village of Robeline was incorporated under the Lawrason Act and operates under and elected Mayor-Board of Alderman form of government. The Village's major operation include public safety, streets, sanitation, recreation and parks, and general administrative services.

Village of Robeline, Louisiana
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June 30, 1999

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ACCOUNTANT'S COMPILATION REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

The Honorable Tommy O'Con, Mayor
and Members of the Board of Aldermen
Robeline, Louisiana

I have compiled the general purpose financial statements, combining and individual funds, account groups and graphs of the Village of Robeline, Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents, in accordance with Statements of 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, schedules and graph 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.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, I have issued a report, dated October 25, 1999, on the results of our agreed-upon procedures.

October 25, 1999

Jena, Louisiana

John R. Vercher

JOHN R. VERCHER PC

Certified Public Accountant

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Tommy O'Con, Mayor
and Members of the Board of Aldermen
Robeline, 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 Robeline, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Robeline, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1999, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 38:2211-2251 (the public bid law).

* I found no such expenditures.

Ethics

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 me 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 me 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.

* None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

* I obtained a copy of the budget. The budget was amended twice.

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

* The original and amended budgets were approved in the minutes.

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%.

* Revenues failed to meet budgeted revenue by 32% during the year. The budget was not amended for this short fall. Expenditures were within budgeted amounts.

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;

* I examined supporting documentation for each of the six selected disbursements and found that each 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;

* All 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 documentation supporting each of the six selected disbursements indicated approvals from the mayor and one council member.

Meetings

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

* The Village meets on the third Monday of each month.

Debt

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 indebtedness.

* I inspected copies of all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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.

* A reading of the minutes of the Village for the year indicated no approval for the kind of payments noted. I also inspected disbursement records for the year and noted no instances 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 did 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 management of Village of Robeline, Louisiana and the Legislative Auditor, 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 their purposes. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher

Jena, Louisiana
October 25, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

VILLAGE OF ROBELINE, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Types			Proprietary Fund Type	General Fixed Assets	Total (Memorandum Only)
	General Fund	Capital Projects	Special Revenue	Enterprise Fund		
ASSETS						
Cash	\$ 990	\$ 2	\$ 28,785	\$ 397	\$ -0-	\$ 30,174
Investments	-0-	-0-	-0-	11,820	-0-	11,820
Receivables	449	-0-	1,051	565	-0-	2,065
Restricted Assets:						
Cash	-0-	-0-	-0-	1,075	-0-	1,075
General Fixed Assets	-0-	-0-	-0-	-0-	109,259	109,259
Plant & Equipment	-0-	-0-	-0-	497,549	-0-	497,549
Construction in Progress	-0-	-0-	-0-	25,975	-0-	25,975
Accumulated Depreciation	-0-	-0-	-0-	(119,527)	-0-	(119,527)
TOTAL ASSETS	\$ 1,439	\$ 2	\$ 29,836	\$ 417,854	\$ 109,259	\$ 558,390
LIABILITIES & FUND EQUITY						
LIABILITIES						
Accounts Payable	\$ 4,971	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 4,971
Payable From Restricted Assets:						
Customer Deposits	-0-	-0-	-0-	1,075	-0-	1,075
TOTAL LIABILITIES	\$ 4,971	\$ -0-	\$ -0-	\$ 1,075	\$ -0-	\$ 6,046
FUND EQUITY						
Contributed Capital	\$ -0-	\$ -0-	\$ -0-	\$ 523,274	\$ -0-	\$ 523,274
Investment in General Fixed Assets	-0-	-0-	-0-	-0-	109,259	109,259
Retained Earnings:						
Unreserved	-0-	-0-	-0-	(106,495)	-0-	(106,495)
Fund Balances:						
Unreserved-Undesignated	(3,532)	2	29,836	-0-	-0-	26,306
TOTAL FUND EQUITY	\$ (3,532)	\$ 2	\$ 29,836	\$ 416,779	\$ 109,259	\$ 552,344
TOTAL LIABILITIES & FUND EQUITY	\$ 1,439	\$ 2	\$ 29,836	\$ 417,854	\$ 109,259	\$ 558,390

See Accompanying Notes and Accountant's Report

VILLAGE OF ROBELINE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL TYPES
YEAR ENDED JUNE 30, 1999

	General Fund	Capital Projects	Special Revenue	Total (Memorandum Only)
REVENUES				
Taxes – Ad Valorem	\$ 3,077	\$ -0-	\$ 18,444	\$ 21,521
Occupational Licenses	14,224	-0-	-0-	14,224
Tobacco Tax	806	-0-	-0-	806
Recreation	108	-0-	-0-	108
Franchise Fees	6,320	-0-	-0-	6,320
Police Department	63,459	-0-	-0-	63,459
Grant	3,700	25,975	-0-	29,675
Miscellaneous	2,411	-0-	776	3,187
TOTAL REVENUES	\$ 94,105	\$ 25,975	\$ 19,220	\$ 139,300
EXPENDITURES				
Salaries	\$ 63,373	\$ -0-	\$ -0-	\$ 63,373
Office Supplies	3,045	-0-	-0-	3,045
Insurance	5,486	-0-	-0-	5,486
Utilities & Telephone	9,837	-0-	-0-	9,837
Professional Fees	2,769	-0-	-0-	2,769
Advertising	685	-0-	-0-	685
Dues & Membership	590	-0-	-0-	590
Police Department	10,703	-0-	-0-	10,703
Police Car	3,518	-0-	-0-	3,518
Recreation.	1,100	-0-	-0-	1,100
Repair & Maintenance	899	-0-	-0-	899
Grant Exp.	1,673	-0-	-0-	1,673
Court Cost	2,919	-0-	-0-	2,919
Christmas Cost	695	-0-	-0-	695
Miscellaneous	2,052	-0-	-0-	2,052
Election Exp.	1,785	-0-	-0-	1,785
Public Works	-0-	25,975	-0-	25,975
Administration	-0-	13	-0-	13
TOTAL EXPENDITURES	\$ 111,129	\$ 25,988	\$ -0-	\$ 137,117
EXCESS (DEFICIT OF REVENUES OVER EXPENDITURES	\$ (17,024)	\$ (13)	\$ 19,220	\$ 2,183
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ 11,007	\$ 15	\$ (14,991)	\$ (3,969)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 11,007	\$ 15	\$ (14,991)	\$ (3,969)
EXCESS (DEFICIT) OF REVENUE & OTHER SOURCES OVER EXPENDITURES & OTHER	\$ (6,017)	\$ 2	\$ 4,229	\$ (1,786)
FUND BALANCES, BEGINNING	2,485	-0-	25,607	28,092
FUND BALANCES, END	\$ (3,532)	\$ 2	\$ 29,836	\$ 26,306

See Accompanying Notes and Accountant's Report

VILLAGE OF ROBELINE, LOUISIANA
All GOVERNMENTAL TYPES

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(BUDGET VS ACTUAL)
YEAR ENDED JUNE 30, 1999

	General Fund			Capital Projects		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Taxes:						
Ad Valorem	\$ 3,400	\$ 3,077	\$ (323)	\$ -0-	\$ -0-	\$ -0-
Franchise Taxes	5,900	6,320	420	-0-	-0-	-0-
License and Permits:						
Occupational License	14,200	14,224	24	-0-	-0-	-0-
Intergovernmental	800	806	6	25,975	25,975	-0-
Fines and Forfeitures	110,000	63,459	(46,541)	-0-	-0-	-0-
Recreation	-0-	108	108	-0-	-0-	-0-
Grant	-0-	3,700	3,700	-0-	-0-	-0-
Miscellaneous	3,342	2,411	(931)	-0-	-0-	-0-
Total Revenues	\$ 137,642	\$ 94,105	\$ (43,537)	\$ 25,975	\$ 25,975	\$ -0-
Expenditures:						
Salaries and Related Benefits	\$ 82,940	\$ 63,373	\$ 19,567	\$ -0-	\$ -0-	\$ -0-
Office Supplies	2,450	3,045	(595)	-0-	-0-	-0-
Insurance	5,000	5,486	(486)	-0-	-0-	-0-
Capital Outlay	14,000	-0-	14,000	-0-	-0-	-0-
Utilities and Telephone	7,600	9,837	(2,237)	-0-	-0-	-0-
Professional Fees	1,500	2,769	(1,269)	-0-	-0-	-0-
Advertising	750	685	65	-0-	-0-	-0-
Dues & Membership	-0-	590	(590)	-0-	-0-	-0-
Police Department	19,240	10,703	8,537	-0-	-0-	-0-
Police Car	-0-	3,518	(3,518)	-0-	-0-	-0-
Recreation Department	-0-	1,100	(1,100)	-0-	-0-	-0-
Repair and Maintenance	1,200	899	301	-0-	-0-	-0-
Grant Exp.	-0-	1,673	(1,673)	-0-	-0-	-0-
Election Exp.	1,000	1,785	(785)	-0-	-0-	-0-
Court Cost	-0-	2,919	(2,919)	-0-	-0-	-0-
Christmas Cost	-0-	695	(695)	-0-	-0-	-0-
Miscellaneous	1,400	2,052	(652)	-0-	-0-	-0-
Public Works	-0-	-0-	-0-	25,975	25,975	-0-
Administration	-0-	-0-	-0-	-0-	13	(13)
Total Expenditures	\$ 137,080	\$ 111,129	\$ 25,951	\$ 25,975	\$ 25,988	\$ (13)
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources	\$ 562	\$ (17,024)	\$ (17,586)	\$ -0-	\$ (13)	\$ (13)
Other Financing Sources:						
Operating Transfers In	\$ 15,000	\$ 14,991	\$ (9)	\$ -0-	\$ 15	\$ 15
Operating Transfers Out	-0-	(3,984)	(3,984)	-0-	-0-	-0-
Total Other Financing Sources	\$ 15,000	\$ 11,007	\$ (3,993)	\$ -0-	\$ 15	\$ 15
Excess Of Revenues & Other Sources Over Expenditures	\$ 15,562	\$ (6,017)	\$ (21,579)	\$ -0-	\$ 2	\$ 2
Fund Balances, Beginning	10,402	2,485	(7,917)	-0-	-0-	-0-
Fund Balances, Ending	\$ 25,964	\$ (3,532)	\$ (29,496)	\$ -0-	\$ 2	\$ 2

The Accompanying Notes and Accountant's Report

Special Revenue			Totals		
Budget	Actual	Variance	Budget	Actual	Variance
\$ 14,400	\$ 18,444	\$ 4,044	\$ 17,800	\$ 21,521	\$ 3,721
-0-	-0-	-0-	5,900	6,320	420
-0-	-0-	-0-	14,200	14,224	24
-0-	-0-	-0-	26,775	26,781	6
-0-	-0-	-0-	110,000	63,459	(46,541)
-0-	-0-	-0-	-0-	108	108
-0-	-0-	-0-	-0-	3,700	3,700
366	776	410	3,708	3,187	(521)
<u>\$ 14,766</u>	<u>\$ 19,220</u>	<u>\$ 4,454</u>	<u>\$ 178,383</u>	<u>\$ 139,300</u>	<u>\$ (39,083)</u>
\$ -0-	\$ -0-	\$ -0-	\$ 82,940	\$ 63,373	\$ 19,567
-0-	-0-	-0-	2,450	3,045	(595)
-0-	-0-	-0-	5,000	5,486	(486)
-0-	-0-	-0-	14,000	-0-	14,000
-0-	-0-	-0-	7,600	9,837	(2,237)
-0-	-0-	-0-	1,500	2,769	(1,269)
-0-	-0-	-0-	750	685	65
-0-	-0-	-0-	-0-	590	(590)
-0-	-0-	-0-	19,240	10,703	8,537
-0-	-0-	-0-	-0-	3,518	(3,518)
-0-	-0-	-0-	-0-	1,100	(1,100)
-0-	-0-	-0-	1,200	899	301
-0-	-0-	-0-	-0-	1,673	(1,673)
-0-	-0-	-0-	1,000	1,785	(785)
-0-	-0-	-0-	-0-	2,919	(2,919)
-0-	-0-	-0-	-0-	695	(695)
-0-	-0-	-0-	1,400	2,052	(652)
-0-	-0-	-0-	25,975	25,975	-0-
-0-	-0-	-0-	-0-	13	(13)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 163,055</u>	<u>\$ 137,117</u>	<u>\$ 25,938</u>
\$ 14,766	\$ 19,220	\$ 4,454	\$ 15,328	\$ 2,183	\$ (13,145)
\$ -0-	\$ -0-	\$ -0-	\$ 15,000	\$ 15,006	\$ 6
(13,000)	(14,991)	(1,991)	(13,000)	(18,975)	(5,975)
<u>\$ (13,000)</u>	<u>\$ (14,991)</u>	<u>\$ (1,991)</u>	<u>\$ 2,000</u>	<u>\$ (3,969)</u>	<u>\$ (5,969)</u>
\$ 1,766	\$ 4,229	\$ 2,463	\$ 17,328	\$ (1,786)	\$ (19,114)
29,904	25,607	(4,297)	40,306	28,092	(12,214)
<u>\$ 31,670</u>	<u>\$ 29,836</u>	<u>\$ (1,834)</u>	<u>\$ 57,634</u>	<u>\$ 26,306</u>	<u>\$ (31,328)</u>

VILLAGE OF ROBELINE, LOUISIANA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1999

OPERATING REVENUES:		
Charge For Service	\$	6,817

TOTAL OPERATING REVENUES	\$	6,817

OPERATING EXPENSES:		
Payroll Expense	\$	8,105
Office Supplies		1,284
Depreciation		9,996
Repairs and Maintenance		685
Refunds		90
Permits		535
Lab Testing		890

TOTAL EXPENDITURES	\$	21,585

OPERATING INCOME (LOSS)	\$	(14,768)

NON-OPERATING REVENUE (EXPENSES):		
Interest Income	\$	524

TOTAL NON-OPERATING REVENUES (EXPENSES)	\$	524

INCOME (LOSS) BEFORE OPERATING TRANSFERS	\$	(14,244)

Transfers From (To) Other Funds	\$	3,969

NET INCOME (LOSS)	\$	(10,275)

RETAINED EARNINGS (DEFICIT), BEGINNING		(96,220)

RETAINED EARNINGS (DEFICIT), ENDING	\$	(106,495)

See Accompanying Notes and Accountant's Report

**VILLAGE OF ROBELINE, LOUISIANA
STATEMENT OF CASH FLOWS**

**ALL PROPRIETARY FUND TYPES
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1999**

Cash from Operations:		
Income (Loss) Before Operating Transfers		\$ (14,244)
Operating Transfers		3,969

Net Income (Loss)		\$ (10,275)
Adjustments to Net income (Loss):		
Add - Depreciation	\$ 9,996	
Decrease (Increase) In Accounts Receivable	(110)	

Net Adjustments		9,886
Cash Provided by Operations		\$ (389)
Cash from Customer Deposits		40
Grant		25,975

Total Cash Provided		\$ 25,626
Cash Was Applied To:		
Investments	\$ 515	
Construction in Progress	25,975	

Total Cash Applied		\$ 26,490
Net Increase (Decrease) in Cash Flow		\$ (864)
Cash Beginning of Year		1,261

Cash End of Year		\$ 397

See Accompanying Notes and Accountant's Report

NOTES TO THE FINANCIAL STATEMENTS

**VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-

The Village of Robeline was incorporated under the Lawrason Act and operates under an elected Mayor-Board of Alderman form of government. The Village's major operations include public safety, streets, sanitation, recreation and parks, and general administrative services.

The accounting policies of the Village of Robeline conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

This report includes all funds and the account group which are controlled by or dependent on the Village's executive and legislative branches (the Mayor and Board of Alderman). Control by or dependence on the Village was determined on the basis of adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

B. Fund Accounting

The accounts of the Village of Robeline are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund categories, fund types and account groups are used by the Village:

GOVERNMENTAL FUND TYPES

General Fund

The General Fund is the general operating fund of the Village and is used to account for all financial resources except for 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 assessments, expendable trusts, or major capital projects that are legally restricted to expenditure for specific purposes. The Village's special revenue fund consists of a sales tax fund.

PROPRIETARY FUND TYPES

Enterprise Fund

The Enterprise Funds are used to account for operations (a) that are financed and operated similar to private business enterprises whereby the intent of the governing body is that the costs, including depreciation, of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred,

VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS – (CONT.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT.)

ACCOUNTS GROUPS

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the Village, except those accounted for in the Enterprise Fund. All assets are reported at cost.

General Long-Term Debt Account Group

This account group is established to account for all long-term obligations of the Village, except those long-term obligations accounted for in the Enterprise Fund.

C. BASIS OF ACCOUNTING

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

Governmental Funds

These 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. Ad Valorem taxes and charges for services are considered "measurable" at the time of billing. Licenses and permits, intergovernmental revenue, franchise taxes and miscellaneous other revenues are generally recorded as revenues when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: principal and interest on general long-term debt which is recognized when due.

Proprietary Fund

This fund is accounted for using the accrual basis of accounting. Its revenues are recognized when they are earned, and its expenses are recognized when they are incurred. Enterprise fund receivables are charged-off when collection efforts indicate that such account is doubtful of being collected.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(CONT.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT.)

D. FIXED ASSETS AND LONG-TERM LIABILITIES – (CONT.)

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized.

All fixed assets of the Proprietary Fund are valued at historical cost. The General Fixed Asset Account Group property records are not sufficiently detailed to provide data with respect to whether the assets acquired prior to June 30, 1991, are recorded at historical cost, estimated historical cost, or at estimated fair value on date donated. General fixed assets acquired subsequent to June 30, 1991 are recorded at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Account Group.

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with its activity is included on its balance sheets. Its reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

For the year ended June 30, 1999, no interest costs were capitalized for construction of fixed assets.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	<u>Life In Years</u>
Sewer System	50
Equipment	5

E. BUDGETS AND BUDGETARY ACCOUNTING

The Village follows these procedures in establishing the budgetary data reflected in these financial statements:

- 1) The Village clerk prepares a proposed budget and submits same to the mayor and board of alderman.
- 2) The budget is amended from time to time as financial circumstances change.
- 3) All budgetary appropriations lapse at the end of the fiscal year.

The Village does not utilize encumbrance accounting.

**VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(CONT.)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

F. CASH AND INVESTMENTS

Deposits

It is the Village's policy for deposits to be 110% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Village's deposits are categorized to give an indication of the level of risk assumed by the Village at fiscal year-end. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the Village or by its agent in the Village's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Village's name.

Category 3 - Uncollateralized.

	Book Balance 6-30-99
City Bank	\$ 43,069
Total	\$ 43,069
Secured as Follows: FDIC (Category 1)	\$ 43,069

G. INVENTORIES

Immaterial amounts of inventory are maintained for general fund and enterprise fund operations and, accordingly, supplies are expensed as purchased.

H. ACCOUNTS RECEIVABLE AND BAD DEBTS - GENERAL FUND AND ENTERPRISE FUND

At June 30, 1999 no reserve for bad debts in the sewer fund was required since the estimated uncollectible receivables outstanding were considered immaterial.

	Governmental Funds		Enterprise Fund
	General Fund	Debt Service	Sewer Fund
Receivables - Intergovernmental	\$ 449	\$ -0-	\$ -0-
Taxes	-0-	1,051	-0-
Customer	-0-	-0-	565
Allowance For Bad Debts	-0-	-0-	-0-
Total	\$ 449	\$ 1,051	\$ 565

**VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(CONT.)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

I. COMPENSATED ABSENCES

The Village has no compensated absence policy.

J. RESERVES

The Village has no debt, therefore they do not maintain any reserve accounts.

K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present 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.

(2) AD VALOREM TAXES

The Village of Robeline, Louisiana, levies taxes on real and business personal property located within its boundaries. The Natchitoches Parish Tax Assessor Assesses the property values and prepares the Village's property tax roll. The Village bills and collects its own property taxes.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. All ad valorem tax revenues are recognized in compliance with NCGA Interpretation -3 and GASB Codification Section P70 (Revenue Recognition - Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Available means due or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

For the year ended June 30, 1999 and 1998, taxes of 6.33 mills were levied on property with assessed valuations of \$530,100 and \$528,650 respectively. Total taxes levied were \$3,355 in 1999 and \$3,346 in 1998. Delinquent taxes are collected by the sale of the related property; therefore, no allowances for uncollectible taxes is considered necessary.

(3) RESTRICTED ASSETS - PROPRIETARY FUND TYPES

At June 30, 1999, restricted assets of the enterprise fund were invested in either interest bearing checking accounts or time deposits and were restricted for the following purposes:

Customer Deposits	<u>Sewer</u> <u>\$ 1,075</u>
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VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(CONT.)

(4) CHANGES IN GENERAL FIXED ASSETS

	Balance 6-30-98	Additions	Deletion	Balance 6-30-99
Land	\$ 1,000	\$ -0-	\$ -0-	\$ 1,000
Building	30,000	-0-	-0-	30,000
Furniture and Equipment	22,198	-0-	-0-	22,198
Recreation Facility	16,661	-0-	-0-	16,661
Vehicles	18,338	21,062	-0-	39,400
Total	\$ 88,197	\$ 21,062	\$ -0-	\$ 109,259

(5) ENTERPRISE FUND PROPERTY PLANT AND EQUIPMENT

A summary of enterprise fund property, plant and equipment at June 30, 1999, is as follows:

	Balance 6-30-98	Additions (Deletions)	Balance 6-30-99	Accumulated Depreciation 6-30-99
<u>Sewer System</u>				
Plant	\$497,549	\$ -0-	\$ 497,549	\$ 119,527

(6) LITIGATION

The Village of Robeline is involved in no litigation at June 30, 1999, which is not covered by the Village's applicable insurance policies or is considered to be significant to the Village's financial statements.

(7) ELECTED OFFICIALS SALARIES

<u>Name</u>	<u>Title</u>	<u>Annualized Salary</u>
Tommy O'Con	Mayor	\$ 3,600
Betty Milner	Alderman	480
Eli Chancey	Alderman	480
Joe Manning	Alderman	480

(8) INVESTMENTS

The investments of the Village of Robeline consist of time deposits with original maturities in excess of 90 days. The investments are stated at cost which approximates market value.

(9) LEASES

The Village of Robeline has no capital or operating leases at June 30, 1999.

(10) RETAINED EARNINGS DEFICIT

The sewer fund has a retained earnings deficit of \$106,495 largely due to depreciation taken on that part of the sewer plant paid for with grants.

**VILLAGE OF ROBELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(CONT.)**

(11) GENERAL FUND BALANCE DEFICIT

The general fund ended the year with a fund balance deficit of \$3,532. The Village plans to cut expenditures to correct its fund balance deficit.

(12) CONTINGENCIES

The Village has not determined what affect the year 2000 will have on the Village's computer system or its financial position.

(13) EXCESS OF BUDGETED REVENUE OVER ACTUAL REVENUE

The general fund over budgeted revenue by \$45,537 or 32% during the year.

***FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS***

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

VILLAGE OF ROBELINE, LOUISIANA
GENERAL FUND

BALANCE SHEET
JUNE 30, 1999

ASSETS

Cash	\$	990
Receivables		449
		<hr/>
Total Assets	\$	1,439

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	4,971
		<hr/>
Total Liabilities	\$	4,971
		<hr/>
Fund Balance		
Unreserved - Undesignated	\$	(3,532)
		<hr/>
Total Liabilities and Fund Balance	\$	1,439

See Accountant's Notes and Accompanying Report

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(BUDGET VS ACTUAL)
YEAR ENDED JUNE 30, 1999**

	General Fund		
	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad Valorem	\$ 3,400	\$ 3,077	\$ (323)
Franchise Taxes	5,900	6,320	420
License and Permits:			
Occupational License	14,200	14,224	24
Intergovernmental	800	806	6
Fines and Forfeitures	110,000	63,459	(46,541)
Recreation	-0-	108	108
Grant	-0-	3,700	3,700
Miscellaneous	3,342	2,411	(931)
Total Revenues	\$ 137,642	\$ 94,105	\$ (43,537)
Expenditures:			
Salaries and Related Benefits	\$ 82,940	\$ 63,373	\$ 19,567
Office Supplies	2,450	3,045	(595)
Insurance	5,000	5,486	(486)
Capital Outlay	14,000	-0-	14,000
Utilities and Telephone	7,600	9,837	(2,237)
Professional Fees	1,500	2,769	(1,269)
Advertising	750	685	65
Dues & Membership	-0-	590	(590)
Police Department	19,240	10,703	8,537
Police Car	-0-	3,518	(3,518)
Recreation Department	-0-	1,100	(1,100)
Repair and Maintenance	1,200	899	301
Grant Exp.	-0-	1,673	(1,673)
Election Exp.	1,000	1,785	(785)
Court Cost	-0-	2,919	(2,919)
Christmas Cost	-0-	695	(695)
Miscellaneous	1,400	2,052	(652)
Public Works	-0-	-0-	-0-
Administration	-0-	-0-	-0-
Total Expenditures	\$ 137,080	\$ 111,129	\$ 25,951
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources	\$ 562	\$ (17,024)	\$ (17,586)
Other Financing Sources:			
Operating Transfers In	\$ 15,000	\$ 14,991	\$ (9)
Operating Transfers Out	-0-	(3,984)	(3,984)
Total Other Financing Sources	\$ 15,000	\$ 11,007	\$ (3,993)
Excess Of Revenues & Other Sources Over Expenditures	\$ 15,562	\$ (6,017)	\$ (21,579)
Fund Balances, Beginning	10,402	2,485	(7,917)
Fund Balances, Ending	\$ 25,964	\$ (3,532)	\$ (29,496)

See Accountant's Notes and Accompanying Report

CAPITAL PROJECTS FUND
LCDBG

To account for the purchase or construction of major capital facilities which are not financed by proprietary funds, special assessment funds or trust funds.

* LCDBG # 107-900393 in the amount of \$274,745 for Sewer System Improvements.

VILLAGE OF ROBELINE, LOUISIANA
CAPITAL PROJECTS
LCDBG# 107-900393

BALANCE SHEET
JUNE 30, 1999

ASSETS

Cash	\$ 2
Total Assets	\$ 2

LIABILITIES AND FUND BALANCE

Fund Balance	\$ 2
Total Liabilities and Fund Balance	\$ 2

See Accountant's Notes and Accompanying Report

VILLAGE OF ROBELINE, LOUISIANA
CAPITAL PROJECTS FUNDS
LCDBG# 107-900393
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(BUDGET vs ACTUAL)

YEAR ENDED JUNE 30, 1999

Revenues:	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Intergovernmental	\$ 25,975	\$ 25,975	\$ -0-
Total Revenues	<u>\$ 25,975</u>	<u>\$ 25,975</u>	<u>\$ -0-</u>
Expenditures:			
Public Works	\$ 25,975	\$ 25,975	\$ -0-
Administration	-0-	13	(13)
Total Expenditures	<u>\$ 25,975</u>	<u>\$ 25,988</u>	<u>\$ (13)</u>
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources	<u>\$ -0-</u>	<u>\$ (13)</u>	<u>\$ (13)</u>
Other Financing Sources:			
Operating Transfers In	\$ -0-	\$ 15	\$ 15
Total Other Financing Sources	<u>\$ -0-</u>	<u>\$ 15</u>	<u>\$ 15</u>
Excess Of Revenues & Other Sources Over Expenditures	<u>\$ -0-</u>	<u>\$ 2</u>	<u>\$ 2</u>
Fund Balances, Beginning	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balances, Ending	<u>\$ -0-</u>	<u>\$ 2</u>	<u>\$ 2</u>

See Accountant's Notes and Accompanying Report

SPECIAL REVENUE FUND

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

Sales Tax Fund-

To account for the receipt and use of the proceeds of the Village's one percent (1%) sales and use tax.

VILLAGE OF ROBELINE, LOUISIANA
SPECIAL REVENUE FUND

BALANCE SHEET
JUNE 30, 1999

ASSETS

Cash	\$ 28,785
Receivables	<u>1,051</u>
Total Assets	<u>\$ 29,836</u>

LIABILITIES AND FUND BALANCE

Fund Balance	<u>\$ 29,836</u>
Total Liabilities and Fund Balance	<u>\$ 29,836</u>

See Accountant's Notes and Accompanying Report

**VILLAGE OF ROBELINE, LOUISIANA
SPECIAL REVENUE FUND**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(BUDGET VS ACTUAL)
YEAR ENDED JUNE 30, 1999**

Revenues:	Budget	Actual	Variance
Taxes:			
Sales Tax	\$ 14,400	\$ 18,444	\$ 4,044
Miscellaneous Revenues	366	776	410
	\$ 14,766	\$ 19,220	\$ 4,454
Total Revenues			
	\$ 14,766	\$ 19,220	\$ 4,454
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources	\$ 14,766	\$ 19,220	\$ 4,454
Other Financing Sources (Uses):			
Operating Transfers Out	\$ (13,000)	\$ (14,991)	\$ (1,991)
	\$ (13,000)	\$ (14,991)	\$ (1,991)
Total Other Financing Sources (Uses)			
	\$ 1,766	\$ 4,229	\$ 2,463
Excess Of Revenues & Other Sources Over Expenditures			
	\$ 1,766	\$ 4,229	\$ 2,463
Fund Balances, Beginning	29,904	25,607	(4,297)
	\$ 31,670	\$ 29,836	\$ (1,834)
Fund Balances, Ending			
	\$ 31,670	\$ 29,836	\$ (1,834)

See Accountant's Notes and Accompanying Report

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

The Village's Enterprise Fund accounts for the provision of sewer services to the residents of the Village. All in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service and billing and collections.

**ENTERPRISE FUNDS
SEWER
BALANCE SHEET
JUNE 30, 1999**

ASSETS

CURRENT ASSETS:

Cash	\$ 397
Investments	11,820
Receivables:	
Utility Bills	565
	565

TOTAL CURRENT ASSETS	\$ 12,782
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RESTRICTED ASSETS:

Customer Deposits	\$ 1,075
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TOTAL RESTRICTED ASSETS	\$ 1,075
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PROPERTY, PLANT AND EQUIPMENT:

Property, Plant and Equipment	\$ 497,549
Construction in Progress	25,975
Less Accumulated Depreciation	(119,527)
	(119,527)

NET PROPERTY, PLANT & EQUIPMENT	\$ 403,997
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TOTAL ASSETS	\$ 417,854
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LIABILITIES AND FUND BALANCE

LIABILITIES

LONG-TERM LIABILITIES:

Customer Deposits	\$ 1,075
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TOTAL LONG-TERM LIABILITIES	\$ 1,075
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FUND EQUITY:

Contributed Capital	\$ 523,274
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TOTAL CONTRIBUTED CAPITAL	\$ 523,274
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RETAINED EARNINGS

Unreserved	\$ (106,495)
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TOTAL RETAINED EARNINGS	\$ (106,495)
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TOTAL FUND EQUITY	\$ 416,779
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TOTAL LIABILITIES AND FUND EQUITY	\$ 417,854
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See Accountant's Notes and Accompanying Report

**VILLAGE OF ROBELINE, LOUISIANA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
ENTERPRISE FUNDS
SEWER
YEAR ENDED JUNE 30, 1999**

OPERATING REVENUES:		
Charge For Service	\$	6,817
		6,817
TOTAL OPERATING REVENUES	\$	6,817
OPERATING EXPENSES:		
Payroll Expense	\$	8,105
Office Supplies		1,284
Depreciation		9,996
Repairs and Maintenance		685
Refunds		90
Permits		535
Lab Testing		890
		21,585
TOTAL EXPENDITURES	\$	21,585
OPERATING INCOME (LOSS)	\$	(14,768)
NON-OPERATING REVENUE (EXPENSES):		
Interest Income	\$	524
		524
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$	524
INCOME (LOSS) BEFORE OPERATING TRANSFERS	\$	(14,244)
Transfers From (To) Other Funds	\$	3,969
		(10,275)
NET INCOME (LOSS)	\$	(10,275)
RETAINED EARNINGS (DEFICIT), BEGINNING		(96,220)
		(106,495)
RETAINED EARNINGS (DEFICIT), ENDING	\$	(106,495)

See Accompanying Notes and Accountant's Report

**VILLAGE OF ROBELINE, LOUISIANA
STATEMENT OF CASH FLOWS**

**ALL PROPRIETARY FUND TYPES
ENTERPRISE FUNDS
SEWER**

YEAR ENDED JUNE 30, 1999

Cash from Operations:		
Income (Loss) Before Operating Transfers		\$ (14,244)
Operating Transfers		3,969

Net Income (Loss)		\$ (10,275)
Adjustments to Net income (Loss):		
Add - Depreciation	\$ 9,996	
Decrease (Increase) In Accounts Receivable	(110)	

Net Adjustments		9,886
Cash Provided by Operations		\$ (389)
Cash from Customer Deposits		40
Grant		25,975

Total Cash Provided		\$ 25,626
Cash Was Applied To:		
Investments	\$ 515	
Construction in Progress	25,975	

Total Cash Applied		\$ 26,490
Net Increase (Decrease) in Cash Flow		\$ (864)
Cash Beginning of Year		1,261

Cash End of Year		\$ 397

See Accompanying Notes and Accountant's Report

GENERAL FIXED ASSETS ACCOUNT GROUP

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

VILLAGE OF ROBELINE, LOUISIANA

STATEMENT OF GENERAL FIXED ASSETS

JUNE 30, 1999

GENERAL FIXED ASSETS:

Land	\$ 1,000
Building	30,000
Furniture and Equipment	22,198
Recreation Facility	16,661
Vehicles	<u>39,400</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 109,259</u>
 TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	 <u>\$ 109,259</u>

See Accompanying Notes and Accountant's Report

**VILLAGE OF ROBELINE, LOUISIANA
MANAGEMENT LETTER COMMENTS**

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations noted for improvement, my recommendation for improvement and the Village's response.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

1999-1) AMENDED BUDGETS

Situation: The Village under budgeted its revenue in the general fund by \$43,537 or 32% and did not amend the budget. The government budget act requires that the Village amend its budget when revenues fail to meet budgeted revenues by more than 5%.

Recommendation: I recommend that the Village establish the accounting system that will allow periodic comparisons of budgeted figures and actual figures for the general fund. A comparison will allow Village management to determine when the budget has an unfavorable variance of more than 5%. The budget should be amended when revenues fail to meet budgeted revenues by more than 5% or when expenditures exceed budgeted expenditures by more than 5%.

Village's Response: The Village will try to incorporate a periodic comparison of actual and budgeted revenue and expenditure items to allow it to determine when an amended budget is necessary.

1999-2) GENERAL FUND BALANCE DEFICIT

Situation: The general fund ended the year with a fund balance deficit of \$3,532.

Recommendation: I recommend that the Village institute cost cutting measures in its general fund or find new sources of revenue that will correct the general fund deficit.

Village's Response: The Village will institute cost cutting measures and look for new revenues to correct the deficit in the general fund.

**VILLAGE OF ROBELINE
ROBELINE, LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Village of Robeline, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their audit for the year ended June 30, 1998.

1998-M-1 BUDGETS (Not Resolved)

Although the Town prepares a budget at the beginning of each year, it has not been able to determine when an unfavorable budget variance is in excess of 5%, thus when it needs to be amended.

GRAPHS

VILLAGE OF ROBELLINE

GENERAL FUND REVENUE JUNE 30, 1999

OCCUPATIONAL LICENSE
\$14,224

MISCELLANEOUS
\$2,519

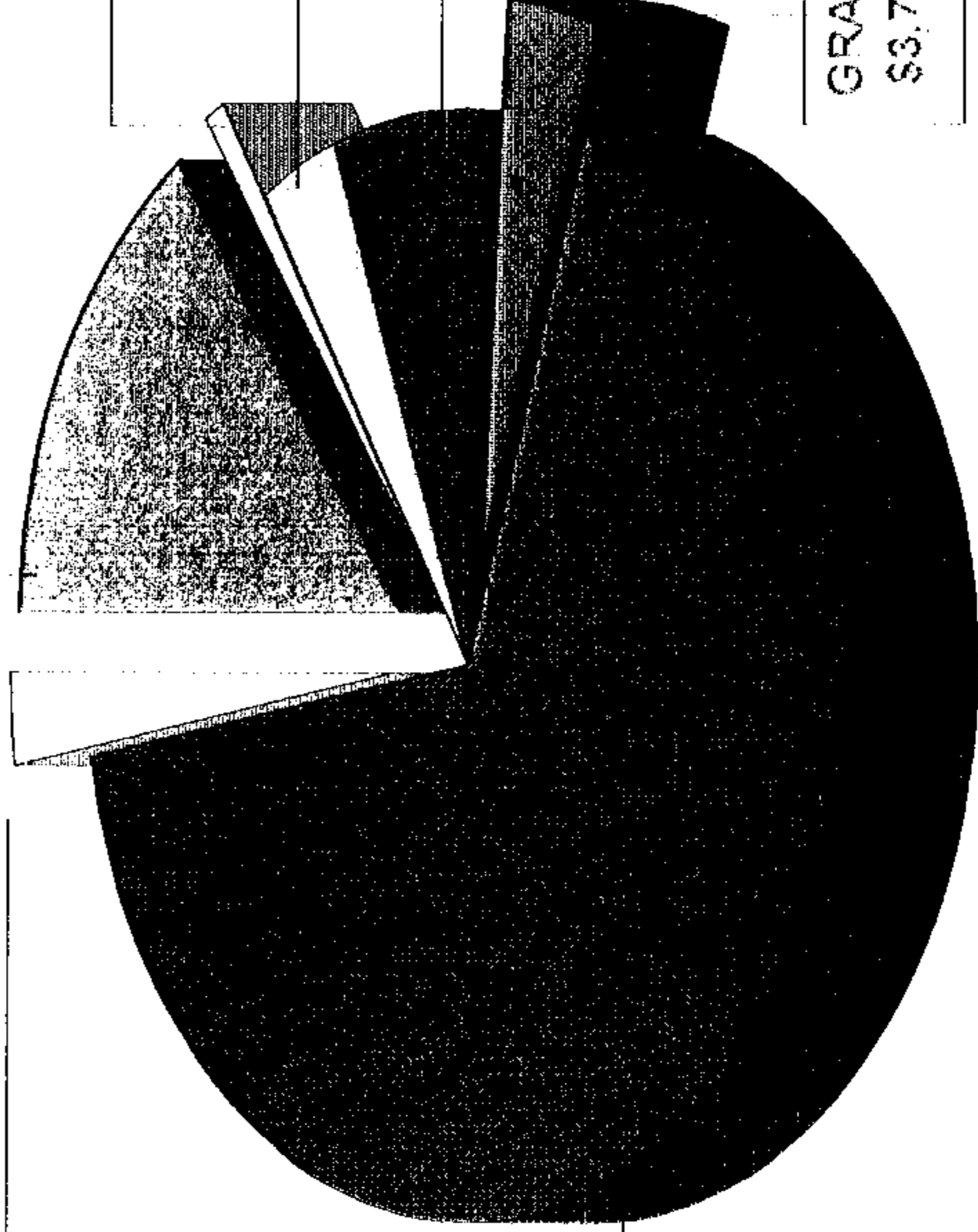
TOBACCO TAX
\$806

AD VALOREM TAX
\$3,077

FRANCHISE FEES
\$6,320

GRANT
\$3,700

POLICE
\$63,459



VILLAGE OF ROBELLINE

SEWER FUND EXPENSES JUNE 30, 1999

MISCELLANEOUS

\$1,515

MATERIALS
& SUPPLIES

\$1284

TRANSFERS

\$524

REPAIR

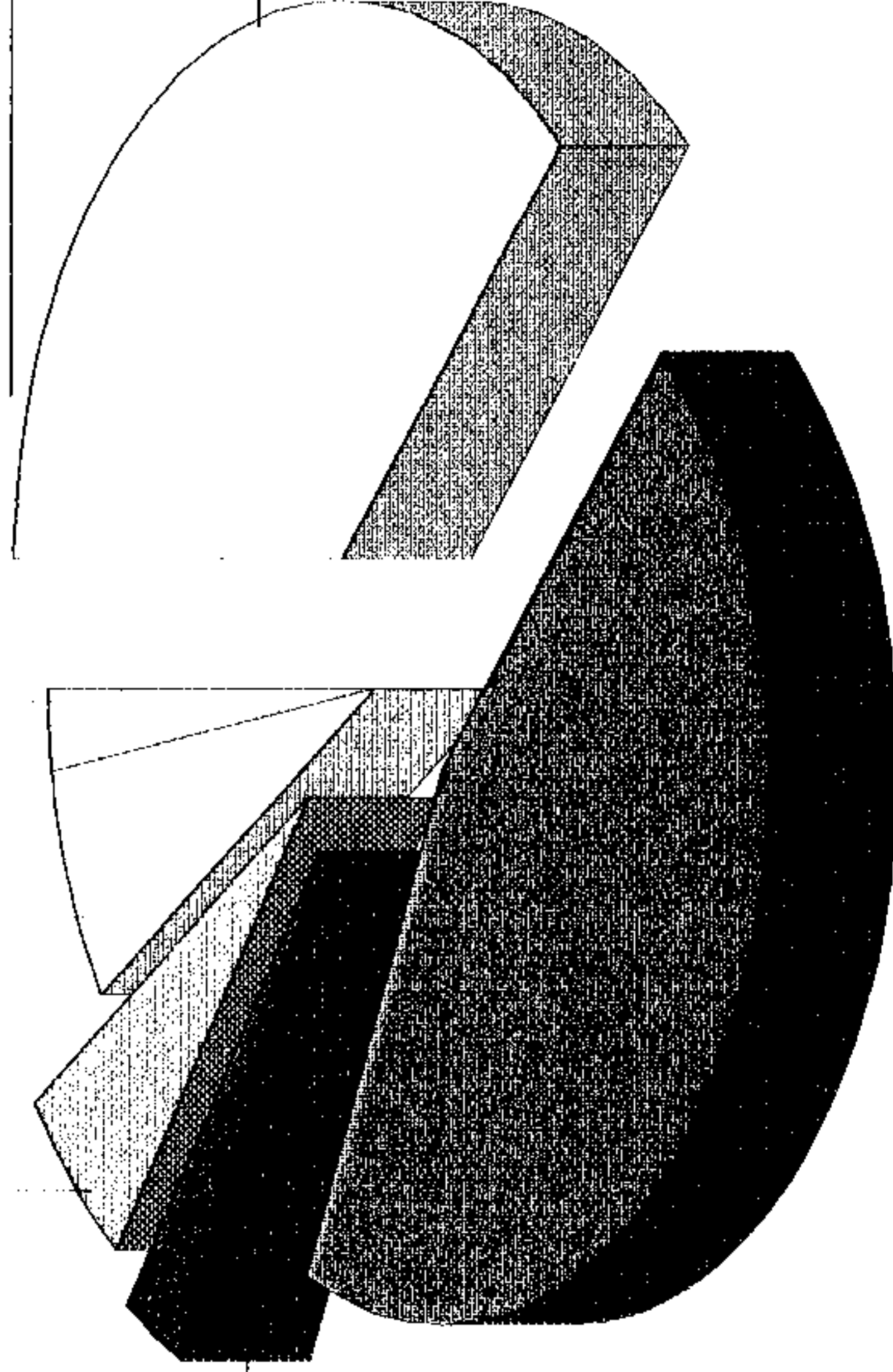
&

MAINTENANCE

\$685

PAYROLL
EXPENSE

\$8,105



DEPRECIATION

\$9,996

LOUISIANA ATTESTATION QUESTIONNAIRE

October 25, 1999

John R. Vercher, CPA
210 N. 2nd St.
PO Box 1608
Jena, La. 71342

In connection with your compilation of our financial statements as of June 30, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 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 October 25, 1999.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 employees 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 42:1101-1124.

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, 1980, 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 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt 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, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, 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 90 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 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

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 1974 Louisiana Constitution, LSA-RS 14:138, and AG 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.

Betsy Jordan Secretary 11-3-99 Date

Treasurer _____ Date

[Signature] President 11-3-99 Date