

Debit

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.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

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

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Village of Wilson, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

  
John D. Barker & Company  
A Professional Accounting Corporation

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Expenditures of the General Fund were 4% in excess of amounts budgeted for the year and expenditures of the Special Revenue Fund were 4% in excess of amounts budgeted for the year.

#### Accounting and Reporting

8. Randomly select 4 disbursements made during the period under examination and:

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

We examined supporting documentation of each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

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

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

Inspection of documentation supporting each of the six selected disbursements indicated approval by the Mayor. In addition, each of the disbursements were traced to the Village's minute book where they were approved by the full Board.

#### Meetings

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

The Village posted meeting notices and agendas of each meeting on the door of the Village's office building.

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 43:1181-1184 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

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 in agreed-upon procedure no. 3 appeared on the list provided by management in agreed-upon procedure no. 2. However, the Mayor's wife's brother owns a gas station/convenience store from which the Village purchases gas and some supplies. Because this is the only store in the Village, no feasible alternative exists. Also, Alderwoman Betty Starling is a teller at the Pelican Bank in the neighboring Village of Norwood at which the Village does its banking. Because this is the closest bank, no feasible alternative exists.

Budgeting

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes of a meeting held on July 8, 1996, which indicated that the budget had been adopted unanimously. While the Village operated without a legally adopted budget for the period July 1 to July 8, 1996, the budget was presented at a meeting on June 21, 1996, and unofficially approved.

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
1711 BOWEN  
BARRIS, LOUISIANA, 70003  
601-775-9811

INDEPENDENT ACCOUNTANT'S REPORT  
ON AUDITING AGREED-UPON PROCEDURES

October 2, 1993

To The Management of the  
Village of Wilson, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Village of Wilson, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Wilson, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1993 included in the accompanying Louisiana Allocation Requirements. 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.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$20,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2213 (the public bid law).

There were no expenditures in excess of \$5,000 for material and supplies or \$20,000 for public works.

REPRODUCTION INFORMATION CENTER

**VILLAGE OF WILSON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997**

**NOTE 12 - LITIGATION**

There is no litigation that came to our attention that would require disclosure in the accompanying financial statements.

**NOTE 13 - STATEMENT OF CASH FLOWS FOR PROPRIETARY FUNDS**

For purposes of the Statement of Cash Flows, for proprietary fund types, all highly liquid investments, including restricted assets, with a maturity of three months or less when purchased or by cash equivalents. The cash and cash equivalents as stated in the Statement of Cash Flows is as follows:

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
Mayor	\$ 78,865.58	\$ 12,818.93	\$ 91,684.51
Mayor	.98	3,332.80	3,333.78
<b>Total</b>	<b>78,866.56</b>	<b>16,151.73</b>	<b>95,018.29</b>

**NOTE 14 - AMOUNTS PAID FOR MEMBERS OF THE GOVERNING BOARD**

Members of the governing body were paid the following amounts during the year ended June 30, 1997:

<u>Name</u>	<u>Amount</u>
Mayor Jewel E. Greenleaf	\$ 6,142.58
Alderman Barbara Hayes	1,289.47
Alderman Betty Stirling	1,289.47
Alderman Tom Palmer	1,289.47
<b>Total</b>	<b>10,011.00</b>

**NOTE 15 - SUBSEQUENT EVENTS**

There were no subsequent events that would have a material impact on the accompanying financial statements.

VILLAGE OF WILSON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1987

NOTE 7 - LEASES

No capital leases exist as of June 30, 1987.

NOTE 8 - CHANGE IN LONG-TERM DEBT

The Village had no debt at the beginning or end of this fiscal year.

NOTE 9 - INTERFUND TRANSFERS

Transfers to and from funds during the year were as follows:

	<u>To</u>		<u>From</u>
General	\$ 4,837.22	5	.00
Special Revenues	<u>      .80</u>		<u>4,837.22</u>
<b>Total</b>	<b>4,837.22</b>		<b>4,837.22</b>

NOTE 10 - CONTRIBUTED CAPITAL

The East Feliciana Metropolitan District No. 3 received \$745,423.33 in Federal funds through the Community Development Block Grant program to design and construct an improved sewer system. This improvement, along with contributions from the Village of Wilson, Louisiana, are included in Contributed Capital in the Metropolitan Fund. Depreciation is reserved and charged to Contributed Capital as opposed to Retained Earnings. The changes in Contributed Capital is as follows:

Contributions from Village	\$ 46,768.00
Cost of improvement	745,423.33
Depreciation to date	<u>(22,826.88)</u>
<b>Total</b>	<b>769,364.45</b>

NOTE 11 - RESERVE AND DESIGNATED RETAINED EARNINGS

Retained earnings of proprietary fund types are reserved for the following:

Repairs and replacements	\$ 66,504.71
--------------------------	--------------

**VILLAGE OF WINNOM, LOUISIANA**  
**STATE OF LOUISIANA**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 1997**

**NOTE 4 - FIXED ASSETS**

A summary of changes in general fixed assets is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$16,800.00	\$ .00	\$ .00	\$16,800.00
Buildings	19,097.61	.00	.00	19,097.61
Equipment	53,091.00	2,995.00	.00	56,086.00
Vehicles	22,605.00	2,448.00	.00	25,053.00
<b>Total</b>	<b>111,593.61</b>	<b>5,443.00</b>	<b>.00</b>	<b>117,036.61</b>

A summary of proprietary property, plant and equipment follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Water plant	\$143,800.00	\$ .00	\$ .00	\$143,800.00
Equipment	18,770.00	.00	.00	18,770.00
Sanitary system	145,423.00	.00	.00	145,423.00
	<b>308,000.00</b>	<b>.00</b>	<b>.00</b>	<b>308,000.00</b>
Less: accumulated depreciation				120,800.00
<b>Total</b>				<b>187,200.00</b>

**NOTE 5 - EMPLOYEES' RETIREMENT SYSTEM**

The Village pays social security and Medicare on its employees. No other system of retirement is currently in place.

**NOTE 6 - ACCOUNTS AND OTHER PAYABLES**

The following is a summary of payables at June 30, 1997:

	General Fund	Special Revenue Funds	Proprietary Funds	Total
Accounts	\$1,757.24	\$128.50	\$1,308.44	\$3,294.18



**VILLAGE OF WILSON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 1993**

**Sales Taxes.** Sales taxes are levied by the Police Jury of East Feliciana Parish and allocated to the Village of Wilson, Louisiana according to their population.

**Total Columns on Combined Statements:** 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, 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.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

The cash and cash equivalents on hand at June 30, 1993, are as follows:

General Fund	\$ 26,833.78
Special Revenue Fund	17,818.85
<b>Total Governmental Funds</b>	<b>44,652.63</b>
*****	
Water Fund	19,813.83
Water Fund Restricted	73,828.38
Sewer Fund	-3,572.50
<b>Total Proprietary Funds</b>	<b>90,069.71</b>
*****	

**NOTE 3 - RECEIVABLES**

The following is a summary of receivables at June 30, 1993:

Class	General Fund	Special Revenue Fund	Enterprise Fund
Accounts	\$ .00	\$ .00	\$ 9,811.17
Accrued Interest	.50	683.00	733.07
Taxes:			
Franchise	2,609.50	.00	.00
Tobacco	855.78	.00	.00
Sales	.00	9,711.48	.00
<b>Total</b>	<b>3,465.28</b>	<b>6,394.48</b>	<b>10,544.24</b>

VILLAGE OF WILSON, LOUISIANA  
NOTICE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007

**Fixed Assets:** Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized in the General Fixed Asset Account Group. Public domain or infrastructures are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at their estimated fair value to the date of donation.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the fund net of accumulated depreciation. Depreciation of all depreciable fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method with the following useful lives:

Water System	50 years
Office equipment	4 years
Equipment	5 years
Power system	50 years

Depreciation of contributed assets is charged against contributed capital as opposed to retained earnings.

**Compartments Accounts:** The Village does not have compartments accounts.

**Long-Term Obligations:** Long-term obligations expected to be financed from governmental funds are reported in the General Long-Term Debt Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. Long-term obligations expected to be refinanced from proprietary fund operations are accounted for in those funds. At June 30, 2007, the Village had no long-term debt.

**Fund Equity:**

1. Contributed Capital is recorded in proprietary funds for capital grants restricted for the acquisition or construction of capital assets. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources.

2. Reserves represents those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

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

VILLAGE OF WILSON, LOUISIANA  
NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 1997

**Basis of Accounting:** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental fund types. The Village maintains its books on the cash basis during the year.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary fund uses the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred.

**Budgets and Budgetary Accounting.** The Village adopts an annual budget for the General Fund, Special Revenue Fund and Enterprise Fund. It is prepared in accordance with the basis of accounting utilized by that fund. Any revisions that alter the total expenditures must be approved by the Board of Alderpersons.

**Cash, Cash Equivalents and Investments:** Cash includes amounts in demand deposits, interest bearing demand deposits, and certificates of deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Village of Wilson, Louisiana may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Village of Wilson, Louisiana, may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. There are no investments except for certificates of deposit which are considered cash equivalents in the accompanying financial statements.

**Restricted Assets:** Enterprise activity tax receipts and customer deposits are recorded as restricted assets. Their use is limited to major repairs/replacements and return of deposits, respectively.

VILLAGE OF WILSON, LOUISIANA  
NOTICE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1987

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

Funds of the Village of Wilson, Louisiana are classified into two categories: governmental and proprietary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**1. Governmental Funds:** Governmental funds account for all or most of the Village of Wilson's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

**General Fund** - the general operating fund of the Village of Wilson, Louisiana and accounts for all financial resources, except those required to be accounted for in other funds.

**Special Revenue Funds** - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**2. Proprietary Funds:** Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

**Enterprise funds** - account for operations (a) where the intent of the governing body is that the costs incurred, 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 that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

VILLAGE OF WILSON, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Wilson, Louisiana was created under the provisions of the Lawrason Act, Louisiana Revised Statute No. 33:323, in 1984. Therefore, it operates under a Mayor-board of Aldermen form of government. The purpose of the municipality is to promote the general welfare and the safety, health, peace, good order, comfort, convenience and morals of its inhabitants.

The Mayor and three Aldermen are elected at large every four years by the citizens of the Village. They are compensated for their services.

The Village is situated in the northwest part of East Feliciana Parish. It is approximately 28.5 square miles in size with a population of 761 persons. Within the boundaries are approximately 10 miles of roads maintained by the Village. It is currently servicing 316 water customers and employs 8 persons.

**Financial Reporting Entity:** Section 2100 of the GAO Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Village of Wilson, Louisiana includes all funds, account groups, et cetera, that are within the oversight responsibility of the Village of Wilson, Louisiana. This includes the East Feliciana Waterworks District No. 1 which is reported in the accompanying financial statements as an enterprise fund. Certain units of local government over which the Village of Wilson, Louisiana exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected officials, and other municipalities within the parish, are excluded from the accompanying financial statements.

These units of government are considered separate reporting entities and issue financial statements separate from those of the Village of Wilson, Louisiana.

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

VILLAGE OF WILSON, LOUISIANA  
 STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 1997

CASH FLOWS FROM OPERATING ACTIVITIES :	
Cash received from customers	\$ 54,960.00
Cash paid to employees	122,468.84
Cash paid to suppliers	128,208.80
Net Cash Used in Operating Activities	(95,693.04)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	.00
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	.00
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	2,328.00
Net Cash Provided By Investing Activities	2,328.00
Net (Decrease) in Cash and Cash Equivalents	12,763.96
Cash and Cash Equivalents, Beginning of Year	\$2,838.98
Cash and Cash Equivalents, End of Year	\$0,853.14
Reconciliation of operating (loss) to net cash (used in) operating activities:	
Operating (loss)	126,132.80
Adjustments to reconcile operating (loss) to net cash (used in) operating activities:	
Depreciation	19,142.52
Changes in assets and liabilities	
(Increase) in accounts receivable	(8.17)
Increase in accounts payable	605.83
Increase in customer deposits	709.80
Total adjustments	28,422.80
Net Cash (Used in) Operating Activities	(8,682.04)

SEE SUPPLEMENTAL NOTES

See Accompanying Notes and Accountant's Report.

VILLAGE OF WILSON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS - INDEPENDENT FUND TYPE  
 FOR THE YEAR ENDED JUNE 30, 2007

<b>OPERATING REVENUE</b>	
Water sales	\$ 30,880.17
sewer fees	16,045.00
Miscellaneous income	<u>250.00</u>
Total operating revenues	57,175.17
<b>EXPENSES</b>	
depreciation	18,340.52
Bank Charges	10.00
taxes and subscriptions	217.70
Repairs	3,602.00
Insurance	3,026.34
Accounting	4,420.00
office expense	785.24
salaries	19,714.82
Postage	3,013.01
Miscellaneous expense	253.00
Payroll taxes	1,840.00
other taxes & license	650.00
Utilities & telephone	12,487.00
sewer testing fees	1,975.00
Computer service	1,452.00
Supplies	7,432.14
Engineering fees	127.50
Training & seminars	<u>405.37</u>
Total Operating Expenses	<u>80,430.12</u>
Operating (Loss)	(23,254.95)
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest income	<u>3,263.00</u>
Net (Loss)	(20,000.00)
Add depreciation on sewer system acquired by grant	14,000.00
Retained earnings, beginning	112,233.00
Retained earnings, ending	<u>106,233.00</u>

See Accompanying Notes and Accountant's Report.

<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 275.00	\$ (1,302.00)	\$ (1,577.00)
.00	.00	.00
<u>.00</u>	<u>(1,012.00)</u>	<u>(1,012.00)</u>
<u>.00</u>	<u>(1,012.00)</u>	<u>(1,012.00)</u>
275.00	(1,314.00)	(1,039.00)
<u>10,462.00</u>	<u>10,881.70</u>	<u>1,320</u>
<u>10,737.00</u>	<u>14,195.70</u>	<u>(3,458.70)</u>

ALL NUMBERS SHOWN IN BRACKETS ARE NEGATIVE IN ORIGINAL REPORT



VILLAGE OF WILSON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE -  
 MAJOR SCHOOL FUNDS AND ACTUAL - continued  
 GENERAL AND SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 1957

	General Fund		Variance Favorable Unfavorable
	Budget	Actual	
Excess (Deficiency) of Revenues over Expenditures	\$ 13,444.00	\$ 16,849.80	\$ 3,405.80
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	4,000.00	4,817.32	817.32
Operating Transfers Out	.00	.00	.00
Total Other Financing Sources (Uses)	4,000.00	4,817.32	817.32
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	300.00	(2,049.80)	(2,349.80)
Fund Balance, beginning	20,247.80	22,287.24	2,039.44
Fund Balance, ending	21,300.80	18,807.44	(2,493.36)

4

See Accompanying Notes and Accountant's Report.

Special Services Fund		
Budget	Actual	Variance Favorable (Unfavorable)
\$ .00	\$ .00	\$ .00
.00	.00	.00
.00	.00	.00
.00	.00	.00
600.00	971.01	371.01
.00	.00	.00
24,000.00	22,966.03	8,946.03
.00	.00	.00
.00	16.28	16.28
24,000.00	22,974.34	8,974.34
.00	.00	.00
500.00	480.01	10.00
.00	.00	.00
.00	.00	.00
1,000.00	1,700.01	34.00
3,000.00	3,307.00	4307.500
.00	.00	.00
1,075.00	1,875.00	.00
100.00	75.00	24.75
8,000.00	18,073.00	(8,073.00)
.00	.00	.00
150.00	132.74	17.26
.00	541.30	1641.30
.00	.00	.00
1,000.00	1,094.70	1094.70
100.00	84.10	5.00
6,000.00	5,525.00	474.31
.00	.00	.00
600.00	207.10	192.00
.00	.00	.00
24,225.00	24,378.08	(153.08)

Continued

VILLAGE OF WILSON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET (CASH BASIS) AND ACTUAL -  
 GENERAL AND SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 1997

	General Fund		Variance Favorable (Disfavorable)
	Budget	Actual	
<b>REVENUES</b>			
Occupational license	\$ 1,000.00	\$ 7,787.06	\$ 11,212.54
Franchise fees	12,000.00	13,876.43	1,876.43
State revenue sharing	3,500.00	3,523.00	1,833.00
Tobacco tax	3,000.00	3,823.80	823.80
Interest income	.00	2,423.85	2,423.85
Fines	12,000.00	15,691.80	3,691.80
Sales tax revenues	.00	.00	.00
Grant receipts	.00	2,361.80	2,361.80
Miscellaneous	14,800.00	2,383.78	(13,218.22)
<b>Total Revenues</b>	<b>53,500.00</b>	<b>58,166.93</b>	<b>566.93</b>
<b>EXPENDITURES</b>			
Advertising	300.00	489.88	(329.88)
Auto expenses	5,800.00	2,569.43	3,230.57
Dues & subscriptions	300.00	245.78	54.22
Repairs - other	180.00	154.32	25.68
Repairs - road	.00	.00	.00
Insurance	12,000.00	25,243.52	(13,243.52)
Legal	300.00	299.00	.00
Accounting	2,575.00	2,358.00	217.00
Office expense	1,528.00	1,817.18	(289.18)
Salaries	23,000.00	23,888.13	(888.13)
Postage	500.00	397.92	102.08
Miscellaneous	2,600.00	2,631.43	31.43
Outside services	.00	1,459.83	14,459.83
Training & Seminars	.00	73.52	(73.52)
Payroll taxes	1,600.00	1,575.14	24.86
Telephones	1,700.00	1,168.70	531.30
Utilities	2,100.00	1,791.89	308.11
Post Control	.00	61.50	(61.50)
Supplies	800.00	708.78	91.22
Capital outlay	4,800.00	3,435.80	13,365.00
<b>Total Expenditures</b>	<b>62,245.00</b>	<b>60,435.85</b>	<b>13,189.15</b>

VILLAGE OF WILSON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - Continued  
 ALL INTERMUNICIPAL FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 1997

	Governmental Fund Types		
	General	Special Revenues	Totals (Memoranda) Only
(Deficiency) of Revenues over Expenditures	\$ (6,017.02)	\$ (1,302.02)	\$ (7,319.04)
<u>OTHER FINANCING SOURCES USED</u>			
Operating transfers in	4,017.02	.00	4,017.02
Operating transfers out	<u>.00</u>	<u>14,017.22</u>	<u>14,017.22</u>
Total Other Financing Sources Used	<u>4,017.02</u>	<u>14,017.22</u>	<u>.00</u>
(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(2,000.00)	(5,319.22)	(7,319.22)
Fund Balance, beginning	29,283.21	85,451.75	114,734.96
Fund Balance, ending	27,283.21	80,132.53	107,415.74

See Accompanying Notes and Accountant's Report.

VILLAGE OF WILSON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE -  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 2007

Governmental Fund Types

	General	Special Revenues	Totals Governmental Funds
<b>REVENUES</b>			
Occupational licenses	\$ 7,747.88	\$ .00	\$ 7,747.88
Franchise fees	13,876.43	.00	13,876.43
State revenue sharing	5,532.00	.00	5,532.00
Tobacco tax	3,822.80	.00	3,822.80
Interest income	2,462.85	573.43	3,036.28
Pines	16,001.00	.00	16,001.00
Grass receipts	2,751.00	.00	2,751.00
Sales tax revenues	.00	12,866.63	12,866.63
Miscellaneous	2,283.75	36.00	2,319.75
<b>Total revenues</b>	<b>64,486.91</b>	<b>13,475.03</b>	<b>87,961.94</b>
<b>EXPENDITURES</b>			
Advertising	480.00	.00	480.00
Auto repairs	2,549.43	489.01	3,038.44
Books & subscriptions	248.70	.00	248.70
Repairs - other	184.32	.00	184.32
Repairs - road	.00	3,785.51	3,785.51
Insurance	15,243.52	3,397.50	18,641.02
Legal	285.00	.00	285.00
Accounting	2,358.00	2,075.00	4,433.00
Office expense	3,813.18	76.28	3,889.46
Salaries	23,889.13	18,573.68	42,462.81
Postage	307.00	.00	307.00
Miscellaneous	2,633.43	132.78	2,766.21
Outside services	3,459.03	583.12	4,042.15
Training & seminars	73.52	.00	73.52
Payroll taxes	3,075.14	3,688.76	6,763.90
Telephone	3,181.75	84.18	3,265.93
Utilities	3,761.02	5,029.89	8,790.91
Pest control	61.50	.00	61.50
Supplies	788.78	293.16	1,081.94
Capital outlay	5,435.00	.00	5,435.00
<b>Total expenditures</b>	<b>68,413.08</b>	<b>24,378.24</b>	<b>92,791.32</b>

Overhead

<u>Proprietary Fund Types</u>	<u>Account Groups</u>		<u>Total Memorandum Only</u>
Description	General Fund Assets		
\$ 14,185.52	0	.00	\$14,185.52
9,866.17		.00	9,866.17
73,865.58		.00	73,865.58
160,397.77	113,954.66		274,352.43
773.97		.00	773.97
.00		.00	.00
.00		.00	.00
.00		.00	.00
\$81,088.01	113,954.66		1,311,481.80
1,283.68		.00	1,283.68
13,136.78		.00	13,136.78
14,810.34		.00	14,810.34
782,366.39		.00	782,366.39
.80	123,954.66		123,954.66
54,508.73		.00	54,508.73
48,787.55		.00	48,787.55
.00		.00	104,296.28
\$84,658.62	123,954.66		1,435,778.02
\$81,088.01	123,954.66		1,311,481.80

GENERAL PERSONAL FINANCIAL STATEMENTS

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 80  
SUITE, MONROE, LOUISIANA  
(504) 731-6863

Independent Accountant's Report

October 2, 1987

To the Mayor and Board of Alderpersons  
Village of Milnes, Louisiana  
P. O. Box 40  
Milnes, Louisiana 70789

We have compiled the accompanying balance sheets of the Village of Milnes, Louisiana's General, Special Revenue and Enterprise Funds and the General Fund Asset Group of Accounts as of June 30, 1987, and the related Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types, Budget vs. Actual, and Statement of Revenues, Expenses and Changes in Retained Earnings, Proprietary Funds and Statement of Cash Flows, Proprietary Funds for the year then ended.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the terms of our engagement, we have also issued a report on applying agreed-upon procedures dated October 2, 1987.

  
John D. Butler & Company  
A Professional Accounting Corporation



VILLAGE OF NELSON, LOUISIANA

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VILLAGE OF MILAM, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDING JUNE 30, 1993

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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: SEP 23 1993