

**Village of Doyline, Louisiana**

**Financial Statements  
and  
Report on Agreed-Upon Procedures**

**As of and for the Year Ended June 30, 2024**

Village of Doyline, Louisiana  
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# COOK & MOREHART

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## Independent Accountants' Review Report

To the Honorable Crystal Gates, Mayor  
and the Village Council  
Village of Doyline  
Doyline, Louisiana

We have reviewed the financial statements of the governmental activities, the business-type activities, and each major fund of the Village of Doyline as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management of the Village of Doyline. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Village of Doyline and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



### **Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 21–22 be presented to supplement the basic financial statements. Such information, is presented for purposes of additional analysis and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis that Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

### **Supplementary Information**

The supplementary information included in the accompanying Schedule of Compensation Paid to Council Members and Mayor on page 23, the Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 24, and the Justice System Funding Schedule on page 25 are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.



Cook & Morehart  
Certified Public Accountants  
December 18, 2024



Village of Doyline  
Doyline, Louisiana  
Statement of Net Position  
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash	\$ 197,229	\$ 28,875	\$ 226,104
Receivables	21,271	17,364	38,635
Prepaid items	9,354		9,354
Internal balances	16,500	(16,500)	
Capital assets not being depreciated	28,015		28,015
Depreciable capital assets, net	625,077	1,074,179	1,699,256
<b>Total Assets</b>	<b>897,446</b>	<b>1,103,918</b>	<b>2,001,364</b>
<b>Liabilities</b>			
Accounts payable	6,347	8,648	14,995
Unearned revenue		17,831	17,831
<b>Total liabilities</b>	<b>6,347</b>	<b>26,479</b>	<b>32,826</b>
<b>Net Position</b>			
Net investment in capital assets	653,092	1,074,179	1,727,271
Restricted for public works	101,628		101,628
Unrestricted	136,379	3,260	139,639
<b>Total net position</b>	<b>\$ 891,099</b>	<b>\$ 1,077,439</b>	<b>\$ 1,968,538</b>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Activities  
For the Year Ended June 30, 2024

Functions/Programs:	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:						
General government	\$ 156,791	36,609	\$	\$ (120,182)	\$	\$ (120,182)
Public safety	34,747	26,273		(8,474)		(8,474)
Total governmental activities	191,538	62,882		(128,656)		(128,656)
Business-type activities						
Sewer	141,572	111,007	148,767		118,202	118,202
Total business-type activities	141,572	111,007	148,767		118,202	118,202
Total government	\$ 333,110	\$ 173,889	\$ 148,767	(128,656)	118,202	(10,454)
General revenues:						
				15,729		15,729
				105,944		105,944
				38,127		38,127
				151	67	218
				8,967		8,967
				168,918	67	168,985
				40,262	118,269	158,531
				850,837	959,170	1,810,007
				\$ 891,099	\$ 1,077,439	\$ 1,968,538

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Balance Sheet  
Governmental Fund  
June 30, 2024

Assets	<u>General</u>
Cash	\$ 197,229
Receivables	21,271
Due from other fund	<u>16,500</u>
Total Assets	<u><u>\$ 235,000</u></u>
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	<u>\$ 6,347</u>
Total Liabilities	<u>6,347</u>
Fund balance:	
Restricted for public works	101,628
Unassigned	<u>127,025</u>
Total Fund Balance	<u>228,653</u>
Total Liabilities and Fund Balance	<u><u>\$ 235,000</u></u>

See accompanying notes to the basic financial statements.



Village of Doyline  
Doyline, Louisiana  
Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
June 30, 2024

Fund Balance - Governmental Fund	\$ 228,653
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Amounts reported for governmental activities in the Statement of  
Net Position are different because:

The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	9,354
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>653,092</u>
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Net Position of Governmental Activities	<u><u>\$ 891,099</u></u>
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See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2024

Revenues:	<u>General</u>
Taxes	
Sales tax	\$ 105,944
Franchise tax	38,127
Ad Valorem	15,729
Licenses and permits	36,609
Fines and forfeitures	26,273
Investment earnings	151
Miscellaneous	8,967
Total revenues	<u>231,800</u>
 Expenditures:	
Current	
General government	127,180
Public safety	33,578
 Capital outlay	<u>13,456</u>
Total expenditures	<u>174,214</u>
 Net change in fund balance	57,586
 Fund balance, beginning of year	<u>171,067</u>
 Fund balance, end of year	<u><u>\$ 228,653</u></u>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in the Fund Balance of the Governmental Fund to the Statement of Activities  
For the Year Ended June 30, 2024

Net change in fund balance - governmental fund	\$ 57,586
Amounts reported for governmental activities in the Statement of Activities are different because:	
The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	(2,752)
Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays \$(13,456) is exceeded by depreciation \$(28,028) in the current period.	<u>(14,572)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 40,262</u></u>

See accompanying notes to the basic financial statements.



Village of Doyline  
Doyline, Louisiana  
Statement of Net Position  
Proprietary Fund  
June 30, 2024

	Business-Type Activities
	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
Assets	
Current assets	
Cash	\$ 28,875
Receivables	17,364
Total current assets	<u>46,239</u>
Noncurrent assets	
Sewer system	2,308,144
Less: accumulated depreciation	<u>(1,233,965)</u>
Total noncurrent assets	<u>1,074,179</u>
Total assets	<u>1,120,418</u>
Liabilities	
Current liabilities	
Accounts payable	8,648
Unearned revenue	17,831
Due to other fund	16,500
Total current liabilities	<u>42,979</u>
Net position	
Net investment in capital assets	1,074,179
Unrestricted	<u>3,260</u>
Total net position	<u>\$ 1,077,439</u>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Fund  
For the Year Ended June 30, 2024

	Business-Type Activities
	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
Operating Revenues	
Charges for services - sewer service charges	\$ 111,007
Total operating revenues	<u>111,007</u>
Operating Expenses	
Operator expenses	12,000
Collection fee	3,300
Professional fees	4,442
Other	2,205
Utilities	11,331
Repair and maintenance	51,926
Depreciation	56,368
Total operating expenses	<u>141,572</u>
Operating income (loss)	<u>(30,565)</u>
Non-Operating Revenues (Expenses)	
Interest income	67
Total non-operating revenues (expenses)	<u>67</u>
Income (loss) before capital contributions	(30,498)
Capital contributions	<u>148,767</u>
Change in net position	118,269
Total net position, beginning of year	<u>959,170</u>
Total net position, end of year	<u><u>\$ 1,077,439</u></u>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2024

	Business-Type Activities Enterprise Fund Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers and users	\$ 113,424
Payments to suppliers for goods and services	(119,122)
Net cash (used in) operating activities	<u>(5,698)</u>
Cash Flows from Non-Capital Financing Activities	
Intergovernmental grants received	111,911
Net cash provided by non-capital financing activities	<u>111,911</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of capital assets	(153,397)
Net cash (used in) capital and related financing activities	<u>(153,397)</u>
Cash Flows from Investing Activities	
Interest income	67
Net cash provided by investing activities	<u>67</u>
Net (decrease) in cash	(47,117)
Cash, beginning of year	<u>75,992</u>
Cash, end of year	<u>\$ 28,875</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	\$ (30,565)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Depreciation expense	56,368
(Increase) decrease in accounts receivable	2,417
Increase (decrease) in accounts payable and accrued expenses	<u>(33,918)</u>
Net cash (used in) operating activities	<u>\$ (5,698)</u>

See accompanying notes to the basic financial statements.



Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024

Introduction

The Village of Doyline, Louisiana (The Village) was incorporated in 1949, under the provisions of the Lawrason Act. The Village is located in the Parish of Webster. Elected officials of the Village of Doyline are a mayor and three (3) alderman who are elected every four years.

(1) Summary of Significant Accounting Policies

The Village of Doyline's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Village of Doyline are discussed below.

A. Reporting Entity

As the municipal governing authority, for reporting purposes, the Village of Doyline is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the Village of Doyline), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the Village of Doyline are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB established criteria for determining which component units should be considered part of the Village of Doyline for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Village to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Village.
2. Organizations for which the Village does not appoint a voting majority but are fiscally dependent on the Village.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

In addition, the GASB states that a legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if *all* of the following criteria are met:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.

(Continued)



Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

2. The primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

In addition, other organizations should be evaluated as potential component units if they are closely related to, or financially integrated with, the primary government.

Based on the criteria described above, there are no component units to be included as part of the reporting entity.

**B. Basic Financial Statements – Government-Wide Statements**

The Village of Doyline's basic financial statements include both government-wide (reporting the funds maintained by the Village of Doyline as a whole) and fund financial statements (reporting the Village of Doyline's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Village's general fund and capital projects funds are classified as governmental activities. The Village's sewer services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental activities and business-type activities columns are presented on a consolidated basis by column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables, as well as long-term debt and obligations. The Village of Doyline's net position is reported in three parts – invested in capital assets, net of related debt, restricted, and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village of Doyline's functions. The functions are also supported by general government revenues (sales and use taxes, certain intergovernmental revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations of providing sewer services.

The net costs (by function) are normally covered by general revenue (sales and use taxes, certain intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Village of Doyline as an entity and the change in the Village of Doyline's net assets resulting from the current year's activities.

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Village of Doyline are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Village of Doyline:

1. Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the Village of Doyline:
  - a. General fund is the general operating fund of the Village of Doyline. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Proprietary Funds – the focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village:
  - a. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of fund category) for the determination of major funds.

The following major funds are presented in the fund financial statements:

General Fund – accounts for all financial resources except those required to be accounted for in another fund.

Enterprise Fund – accounts for the provision of sewer services of the Village.

(Continued)



Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

D. Basis of Accounting

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

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

E. Cash, Cash Equivalents, and Investments

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Village may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955 and the Village's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

F. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	30–50 years
Furniture and equipment	5–10 years
Sewer systems	30–50 years

GASB requires the Village to report and depreciate new infrastructure assets effective July 1, 2003. Infrastructure assets include roads, bridges, traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Village. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is not required.

(Continued)



Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

G. Revenues

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Revenues from ad valorem taxes are budgeted in the year billed. Sales tax revenues are recorded in the period in which the underlying exchange has occurred. Fines, forfeitures, licenses, and permits are recognized in the period they are collected. Interest income on demand and time deposits is recorded when earned. Federal and state grants are recorded when the Village is entitled to the funds.

H. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the Village or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Village's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

I. Sales Taxes

On November 4, 2014, the electors of the Village authorized a 1% sales and use tax effective January 1, 2015. Proceeds of the sales tax, after paying the reasonable and necessary expenses of collecting and administering the tax, to be dedicated and used for the following purposes: 75% for constructing and maintaining public streets in the Village and 25% for supporting the general operations of the Village.

J. Interfund Activity

Interfund activity is reported as either loans, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

K. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

L. Bad Debts

The Village uses the direct charge-off method of accounting for sewer system receivables. Although this method is not in accordance with generally accepted accounting principles, the overall effect on the financial statements is immaterial.

(Continued)



Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

M. Statement of Cash Flows

For the purposes of the Statement of Cash Flows, the Sewer Fund consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

N. Fund Balance

GASB defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB requires the fund balance amounts to be properly reported within one of the fund balance categories listed below.

1. Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form, such as inventory or prepaid expenses, or (b) legally or contractually required to be maintained intact, such as a trust that must be retained in perpetuity.
2. Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed fund balances include amounts that can be used only for the specific purposes as a result of constraints imposed by the Village Council (the Village's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the board of aldermen removes those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned fund balances are amounts that are constrained by the Village's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the Mayor, an appointed body or official the Village Council has delegated the authority to assign, modify, or rescind amounts to be used for specific purposes.
5. Unassigned fund balance are the residual classification for the Village's general fund and include all spendable amounts not contained in the other classifications.

The Village's policy is to apply expenditures against nonspendable fund balances, restricted fund balances, committed fund balances, assigned fund balances, and unassigned fund balances, in that order.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purpose amounts exceeds the positive fund balance for the non-general fund.

O. Postretirement Benefits

The Village provides no postretirement benefits to its employees.

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

P. Compensated Absences

The Village provides for leave for its employees, but does not allow any carry forward of that time not used during the year.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the Village has no transactions that meet the definition of deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At this time, the Village has no transactions that meet the definition of deferred inflows of resources.

(2) Budgets

The Village follows the following budget practices:

Formal budgetary accounting is employed as a management control. Village of Doyline prepares and adopts a budget each year for its general and utility funds in accordance with Louisiana Revised Statutes. The Village's budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year. Budgets are adopted on a cash basis on all funds. All budget appropriations lapse at year end. There were no amendments during the year ended June 30, 2024.

(3) Cash and Cash Equivalents

At June 30, 2024, the Village has cash and cash equivalents (book balances), totaling \$226,104, as detailed below.

A. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2024 (book balances) totaled \$226,104. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

B. Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2024, 100% of the Village's bank balances were secured by FDIC insurance.

(Continued)



Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

(4) Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2024 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, not being depreciated				
Land	\$ 28,015	\$	\$	\$ 28,015
Total capital assets, not being depreciated	28,015			28,015
Capital assets, being depreciated				
Buildings and other improvements	54,316			54,316
Machinery and equipment	66,055	13,456	(3,520)	75,991
Streets	686,762			686,762
Total capital assets being depreciated	807,133	13,456	(3,520)	817,069
Less accumulated depreciation for:				
Buildings and improvements	(54,316)			(54,316)
Machinery and equipment	(59,753)	(5,136)	3,520	(61,369)
Streets	(53,415)	(22,892)		(76,307)
Total accumulated depreciation	(167,484)	(28,028)	3,520	(191,992)
Total capital assets being depreciated, net	639,649	(14,572)		625,077
Governmental activities capital assets, net	\$ 667,664	\$ (14,572)	\$	\$ 653,092
<b>Business-Type Activities:</b>				
Capital assets, not being depreciated				
Construction in progress	\$ 535,830	\$ 137,397	\$ (673,227)	\$
Total capital assets, not being depreciated	535,830	137,397	(673,227)	
Capital assets, being depreciated				
Sewer system	1,619,954	673,227		2,293,181
Sewer equipment	14,963			14,963
Total capital assets, being depreciated	1,634,917	673,227		2,308,144
Less accumulated depreciation for:				
Sewer system	(1,162,634)	(56,368)		(1,219,002)
Sewer equipment	(14,963)			(14,963)
Total accumulated depreciation	(1,177,597)	(56,368)		(1,233,965)
Total capital assets being depreciated, net	457,320	616,859		1,074,179
Business-type activities capital assets, net	\$ 993,150	\$ 754,256	\$ (673,227)	\$ 1,074,179

Depreciation expense for the year ended June 30, 2024 was charged as follows:

<b>Governmental activities:</b>	
Public Safety	\$ 1,169
Streets	26,859
	<u>\$ 28,028</u>
<b>Business-Type activities:</b>	
Sewer	<u>\$ 56,368</u>

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2024  
(Continued)

(5) Receivables

Receivables at June 30, 2024 are as follows:

Governmental activities:	
Sales and use taxes	\$ 7,986
Franchise Tax	13,135
Other	<u>150</u>
	<u>21,271</u>
Business-type activities:	
Sewer charges	<u>\$ 17,364</u>

(6) Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village attempts to minimize risk from significant losses through the purchase of insurance.

(7) Subsequent Events

Subsequent events have been evaluated through December 18, 2024, the date the financial statements were available to be issued.

The Village entered into contracts during October, 2024 for water well improvements totaling approximately \$17,500.

(8) Levied Taxes

The Village levies taxes on real and business personal property located within its boundaries. The 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 are levied and billed to the taxpayers in June, and are payable upon receipt of notice. Ad valorem taxes attach as an enforceable lien on property as of June 31, of each year. Taxes of 5.74 mills were levied and were dedicated for general operating purposes.

(9) Interfund Balances

The general fund advanced \$16,500 to the sewer fund for operations.

(10) Unearned Revenue

Unearned revenue at June 30, 2024, consists of funds received under the Coronavirus State and Local Fiscal Recovery Funds which had not yet been used/expended. The Village plans to use those funds in the subsequent year.

Village of Doyline  
Doyline, Louisiana  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget (Cash Basis) and Actual  
General Fund  
For the Year Ended June 30, 2024

	Budgeted Amount		Variance with Final Budget Positive (Negative)
Revenues	Original & Final	Actual Amount	
Sales tax	\$ 86,234	\$ 106,732	\$ 20,498
Franchise tax	41,831	37,704	(4,127)
Ad valorem tax	15,094	15,729	635
License and permits	27,571	30,980	3,409
Fines and forfeitures	31,000	26,273	(4,727)
Investment earnings	173	151	(22)
Miscellaneous	3,580	8,967	5,387
Total revenues	<u>205,483</u>	<u>226,536</u>	<u>21,053</u>
 Expenditures			
Current			
General government	142,773	128,105	14,668
Public safety		33,578	(33,578)
Capital outlay		13,456	(13,456)
Total expenditures	<u>142,773</u>	<u>175,139</u>	<u>(32,366)</u>
 Net change in fund balance	 62,710	 51,397	 (11,313)
 Fund balance, beginning of year	 <u>162,332</u>	 <u>162,332</u>	 <u>          </u>
 Fund balance, end of year	 <u>\$ 225,042</u>	 <u>\$ 213,729</u>	 <u>\$ (11,313)</u>

Village of Doyline  
Doyline, Louisiana  
Notes to Required Supplementary Information  
June 30, 2024

The Village's budget is adopted on a cash basis for all funds. There were no amendments to the June 30, 2024 budget. Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all amendments. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$ 51,397
Adjustments:	
Revenue accruals – net	5,414
Expenditure accruals – net	<u>775</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 57,586</u>



Village of Doyline  
Doyline, Louisiana  
Schedule of Compensation Paid to Council Members and Mayor  
For the Year Ended June 30, 2024

Mayor:

Crystal Gates	\$ 3,600
---------------	----------

Council Members:

Steven T. Bridwell	3,000
Rachael Muniz	3,000
Jakie Daniels	3,000
	<u>\$ 12,600</u>

Village of Doyline  
Doyline, Louisiana  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2024

Agent Head: Crystal Gates, Mayor

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 3,600

Village of Doyline  
Doyline, Louisiana  
Other Supplementary Information  
Justice System Funding Schedule  
Collecting/Disbursing Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended June 30, 2024

	July 2023 - December 2023	January 2024 - June 2024
Cash Basis Presentation		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	-	-
<b>Add: Collections</b>		
Criminal Fines - Other	15,842	10,431
Subtotal Collections	15,842	10,431
<b>Less: Disbursements to Governments and Nonprofits</b>		
Louisiana Judicial College - Criminal Fines - Other	20	121
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund - Criminal Fines - Other	110	360
North Louisiana Criminalistics Laboratory Commission - Criminal Fines - Other	1,050	2,580
State of Louisiana Treasurer - CMIS - Criminal Fines - Other	6	22
Louisiana Commission on Law Enforcement - Criminal Fines - Other	360	797
Ware Youth Center - Criminal Fines - Other	277	625
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts Self-Disbursed to Collecting Agency - Criminal Fines - Other	14,019	5,926
<b>Subtotal Disbursements/Retainage</b>	15,842	10,431
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	-	-
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-

**Other Information:**

Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-



## COOK & MOREHART

*Certified Public Accountants*

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CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

### Independent Accountants' Report On Applying Agreed-Upon Procedures

The Honorable Crystal Gates, Mayor  
and the Village Council  
Village of Doyline  
Doyline, Louisiana

We have performed the procedures enumerated below on the Village of Doyline's (the Village) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Village's management is responsible for its financial records and compliance with applicable laws and regulations.

The Village has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Village's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

#### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 38:221-2286 (the public bid law) and report whether the expenditures were made in accordance with these laws.

The were no expenditures made during the year ended June 30, 2024 exceeding \$60,000 for materials and supplies or \$250,000 for public works.

#### *Code of Ethics for Public Officials and Public Employees*

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

The Village provided us with the required list.

3. Obtain from management a listing of all employees paid during the fiscal year.

The Village provided us with the required list.

4. Report whether any employees names appear on both lists obtained included in procedures 2 and 3.

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

5. Obtain a list of all disbursements made during the year and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

The Village provided the listings. No vendors appeared on both lists.

#### *Budgeting*

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

The Village provided us with a copy of the original budget. There were no amendments.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book and report whether there are any exceptions.

*Exception:* The Village adopted the June 30, 2024 budget in August, 2023. There were no amendments.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues met budgeted amounts by more than 5%.

*Exception:* Actual expenditures exceeded budgeted expenditures by more than 5%.

#### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for those disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) report whether the six disbursements agree to the amount and payee in the supporting documentation.

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

- (b) report whether the six disbursements are coded to the correct fund and general ledger account;

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

- (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting each of the six selected disbursements indicated the six disbursements were approved in accordance with management's policies and procedures.



### *Meetings*

10. Obtain evidence from management indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through LSA-RS 42:13 (the open meetings law); and report whether there are any exceptions.

The Village posted its meetings and agendas as required by LSA-RS 42:11 through 42:28 (the open meetings law). No exceptions noted.

### *Debt*

11. Obtain bank deposits for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

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

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

A reading of the minutes and inspection of payroll disbursements of the Village for the year ended June 30, 2024 indicated no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

### *State Audit Law*

13. Report whether the Village provided for a timely report in accordance with R.S. 24:513.

The Village provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the Village entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A (2); and that were subject to the public bid law (R.S. 38:2211. et seq.), while the Village was not in compliance with R.S. 24:513 (the audit law).

Not applicable. The Village was in compliance with R.S. 24:513.

### *Prior Comments and Recommendations*

15. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

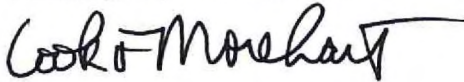
There were two (2) prior year findings for the year ended June 30, 2023 in regards to the June 30, 2023 budget and segregation of duties. See schedule of prior year findings.



We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagement contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Village's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Cook & Morehart  
Certified Public Accountants  
December 18, 2024

Village of Doyline  
Doyline, Louisiana  
Schedule of Prior Year Audit Findings  
Schedule For Louisiana Legislative Auditor  
June 30, 2024

There were two findings for the prior year audit report for the year ended June 30, 2023.

**2023-1 Material Weakness – Segregation of Duties**

*Condition:* Effective internal controls should be in place to adequately account for the Village's financial activity, which includes proper segregation of duties.

*Criteria:* The Village Clerk performs substantially all the accounting duties which includes collecting payments to the Village, preparing disbursement checks and maintaining the Village's accounting records.

*Cause:* The Village's office has only one employee, the Village Clerk, to perform the accounting duties. Due to the size of the Village and economic limitations, proper segregation of duties is limited.

*Effect:* Due to lack of segregation of duties, errors and/or irregularities could occur and not be detected.

*Recommendation:* It may not be cost effective or practical to correct the finding due to the economic limitations of the Village.

*Management Response:* The Village is a small village with limited resources. Due to the size of our village and the work load, it is not feasible to hire more than one employee for the accounting duties. The Village will make every effort to segregate duties as allowed by economic limitations.

*Name of Contact Person:* Crystal Gates, Mayor

*Current Status:* Not repeated due to current year, June 30, 2024, being a Review/Attestation.

**2023-2 Finding – Budget**

*Finding:* The budget for the general fund for the year ended June 30, 2024 was not adopted until August, 2022.

*Criteria:* The Local Government Budget Act requires the budget be adopted prior to the start of the fiscal year.

*Cause:* The Village had turnover in the Village Clerk's position and was late adopting the budget.

*Effect:* The Village was not in compliance with the Local Government Budget Act.

*Recommendation:* The Village should comply with the Local Government Budget Act.

*Management Response:* The Village will comply with the Local Government Budget Act.

*Name of Contact Person:* Crystal Gates, Mayor

*Current Status:* See finding in current year audit for the year ended June 30, 2024.



Village of Doyline  
Doyline, Louisiana  
Schedule of Current Year Findings  
Schedule For Louisiana Legislative Auditor  
June 30, 2024

There are two findings for the current year audit for the year ended June 30, 2024.

**2024-1 Finding – Budget**

*Finding:* The budget for the general fund for the year ended June 30, 2024 was not adopted until August, 2023.

*Criteria:* The Local Government Budget Act requires the budget be adopted prior to the start of the fiscal year.

*Cause:* The Village had turnover in the Village Clerk's position and was late adopting the budget.

*Effect:* The Village was not in compliance with the Local Government Budget Act.

*Recommendation:* The Village should comply with the Local Government Budget Act.

*Management Response:* The Village will comply with the Local Government Budget Act.

*Name of Contact Person:* Crystal Gates, Mayor

**2024-2 Finding – Budget**

*Criteria:* The Local Government Budget Act requires the annual budgets be amended when actual plus projected expenditures and other financing uses exceed budgeted amounts by more than 5%.

*Condition:* Actual expenditures and other financing uses for the General Fund exceeded budgeted expenditures by more than 5%.

*Cause:* The Village did not consider all expenditures when adopting the budget for the year ended June 30, 2024.

*Effect:* The Village was not in compliance with the Local Government Budget Act.

*Recommendation:* We recommend a proper monitoring of budget to actual comparisons throughout the year and that budgets be appropriately amended when actual plus projected expenditures and other financing uses exceed budgeted amounts by more than 5%.

*Management Response:* The Village will monitor its budgets in the future and amend as needed in order to comply with the Local Government Budget Act.

*Name of Contact Person:* Crystal Gates, Mayor



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Governmental Agencies)

12-11-24 (Date Transmitted)  
COOK + MOREHAAT, CPAs (CPA Firm Name)  
\_\_\_\_ (CPA Firm Address)  
\_\_\_\_ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6-30-24 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No [ ] N/A [ ]

**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 R.S. 42:1101-1124.

Yes [☒] No [ ] N/A [ ]

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 R.S. 42:1119.

Yes [☒] No [ ] N/A [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No [ ] N/A [ ]

**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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [☒] No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [☒] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐ No ☐ N/A ☒

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐ N/A ☐

#### 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 R.S. 39:1410.60-1410.65.

Yes ☐ No ☐ N/A ☒

#### 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, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐ N/A ☐

#### Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐ N/A ☐

#### General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose



to you any such communication received between the end of the period under examination and the date of your report.

Yes [ ] No [ ] N/A [X]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

<u>Maura Kilburn</u>	<u>CLERK</u> <del>Secretary</del>	<u>12-19-24</u>	Date
	Treasurer		Date
<u>Capital States</u>	<u>MAYOR</u> <del>President</del>	<u>12-19-24</u>	Date