

VILLAGE OF CHATAIGNIER, LOUISIANA

Financial Report

Year Ended June 30, 2021

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Honorable Justin Darbonne, Mayor,
and Members of the Board of Aldermen
Village of Chataignier, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the business-type activities, and the major fund of the Village of Chataignier, Louisiana, (Village), as of and for the year ended June 30, 2021, 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. 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 financial statements that are free from material misstatement whether due to fraud or error.

Accountant's 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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.

Accountant's 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 Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information, page 28 – 29, be presented to supplement the basic financial statements. Such information, although not a required 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.

The Village has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Supplementary Information

The accompanying justice system funding schedule, page 31, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 13, 2021

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

VILLAGE OF CHATAIGNIER, LOUISIANA

Statement of Net Position

June 30, 2021

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 54,510	\$ -	\$ 54,510
Receivables	5,014	5,790	10,804
Capital assets:			
Nondepreciable	25,964	10,000	35,964
Depreciable, net	<u>96,212</u>	<u>1,153,367</u>	<u>1,249,579</u>
Total assets	<u>181,700</u>	<u>1,169,157</u>	<u>1,350,857</u>
LIABILITIES			
Cash overdraft	-	1,894	1,894
Accounts and other payables	21,444	273	21,717
Customers deposits	<u>-</u>	<u>4,802</u>	<u>4,802</u>
Total Liabilities	<u>21,444</u>	<u>6,969</u>	<u>28,413</u>
NET POSITION			
Net investment in capital assets	122,176	1,163,367	1,285,543
Unrestricted	<u>38,080</u>	<u>(1,179)</u>	<u>36,901</u>
Total net position	<u>\$ 160,256</u>	<u>\$ 1,162,188</u>	<u>\$ 1,322,444</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Statement of Activities
For the Year Ended June 30, 2021

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 91,006	\$ 17,331	\$ -	\$ -	\$ (73,675)	\$ -	\$ (73,675)
Public safety	39,099	44,228	10,867	-	15,996	-	15,996
Public works	22,955	-	5,262	19,894	2,201	-	2,201
Culture and recreation	2,133	-	2,560	-	427	-	427
Total governmental activities	155,193	61,559	18,689	19,894	(55,051)	-	(55,051)
Business-type activities:							
Sewer	121,946	41,372	-	22,147	-	(58,427)	(58,427)
Total	\$ 277,139	\$ 102,931	\$ 18,689	\$ 42,041	(55,051)	(58,427)	(113,478)
General revenues:							
Taxes -							
Ad valorem tax, levied for general purposes					4,288	-	4,288
Sales tax, levied for general purposes					32,683	-	32,683
Franchise tax					13,570	-	13,570
Grants and contributions not restricted to specific programs -							
Beer taxes					414	-	414
Miscellaneous					1,503	-	1,503
Sale of capital asset					19,000		19,000
Transfers					(15,274)	15,274	-
Total general revenues					56,184	15,274	71,458
Change in net position					1,133	(43,153)	(42,020)
Net position, beginning					159,123	1,205,341	1,364,464
Net position, ending					\$ 160,256	\$ 1,162,188	\$ 1,322,444

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Enterprise Fund

Sewer Fund -

To account for the provision of sewerage services to residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

VILLAGE OF CHATAIGNIER, LOUISIANA

Balance Sheet
Governmental Fund - General Fund
June 30, 2021

ASSETS

Cash and interest-bearing deposits	\$ 54,510
Receivables	<u>5,014</u>
Total assets	<u>\$ 59,524</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 20,350
Accrued liabilities	<u>1,094</u>
Total liabilities	21,444
Fund balance:	
Unassigned	<u>38,080</u>
Total liabilities and fund balance	<u>\$ 59,524</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balance for the governmental fund at June 30, 2021		\$ 38,080
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 25,964	
Buildings, net of \$258,655 accumulated depreciation	42,248	
Infrastructure, net of \$307,682 accumulated depreciation	<u>35,965</u>	<u>122,176</u>
Net position at June 30, 2021		<u>\$ 160,256</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Governmental Fund - General Fund
 For the Year Ended June 30, 2021

Revenues:	
Taxes -	
Ad valorem tax	\$ 4,288
Sales tax	32,683
Franchise tax	13,570
Licenses and permits	7,656
Intergovernmental -	
Beer tax	414
Highway maintenance	1,485
State grant	26,231
Federal grant	10,867
Fines and forfeits	44,228
Rental income	9,675
Miscellaneous	<u>1,503</u>
Total revenues	<u>152,600</u>
Expenditures:	
Current -	
General government	90,106
Public safety	36,763
Public works	5,478
Recreation	533
Capital Outlay	<u>19,894</u>
Total expenditures	<u>152,774</u>
Deficiency of revenues over expenditures	<u>(174)</u>
Other financing sources (uses):	
Proceeds from sale of property	19,000
Transfers out	<u>(15,274)</u>
Total other financing sources (uses)	<u>3,726</u>
Net change in fund balance	3,552
Fund balance, beginning	<u>34,528</u>
Fund balance, ending	<u>\$ 38,080</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2021

Total net change in fund balance for year ended June 30, 2021 per the statement of revenues, expenditures and change in fund balance	\$ 3,552
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental 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.	
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balance	19,894
Depreciation expense	<u>(22,313)</u> <u>(2,419)</u>
Change in net position for year ended June 30, 2021 per the statement of activities	<u>\$ 1,133</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Statement of Net Position
Proprietary Fund - Enterprise Fund
June 30, 2021

ASSETS

Current assets:		
Accounts receivable		\$ 5,790
Noncurrent assets:		
Capital assets, net		<u>1,163,367</u>
Total assets		<u>1,169,157</u>

LIABILITIES

Current liabilities:		
Cash overdraft		1,894
Accrued liabilities		273
Customers' deposits		<u>4,802</u>
Total liabilities		<u>6,969</u>

NET POSITION

Net investment in capital assets		1,163,367
Unrestricted		<u>(1,179)</u>
Total net position		<u>\$1,162,188</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Statement of Revenues, Expenses, and Changes in Net Position
 Proprietary Fund - Enterprise Fund
 For the Year Ended June 30, 2021

Operating revenues:	
Charges for services	<u>\$ 41,372</u>
Operating expenses:	
Depreciation expense	64,249
Bank charges	2,075
Chemicals	4,564
Office expense	923
Miscellaneous expense	510
Repairs and maintenance	24,572
Rent expense	624
Salaries and related benefits	12,740
Supplies	70
Insurance	602
Utilities	<u>11,017</u>
Total operating expenses	<u>121,946</u>
Operating loss	(80,574)
Capital contributions	<u>22,147</u>
Loss before transfers	(58,427)
Transfers in	<u>15,274</u>
Change in net position	(43,153)
Net position, beginning	<u>1,205,341</u>
Net position, ending	<u>\$1,162,188</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Statement of Cash Flows
 Proprietary Fund Type - Enterprise Fund
 For the Year Ended June 30, 2021

Cash flows from operating activities:	
Receipts from customers	\$ 39,904
Payments to supplies	(44,973)
Payments to employees	<u>(12,740)</u>
Net cash used by operating activities	<u>(17,809)</u>
Cash flows from noncapital financing activities:	
Net change in meter deposits	(279)
Transfer from other funds	<u>15,274</u>
Net cash provided by noncapital financing activities	<u>14,995</u>
Cash flows from capital and related financing activities:	
Proceeds from grant	22,147
Acquisition of capital assets	<u>(22,147)</u>
Net cash provided by capital and related financing activities	<u>-</u>
Net decrease in cash and cash equivalents	(2,814)
Cash and cash equivalents, beginning	<u>920</u>
Cash and cash equivalents, ending	<u>\$ (1,894)</u>
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	\$ (80,574)
Adjustments to reconcile operating loss to net cash used by operating activities -	
Depreciation	64,249
Changes in current assets and liabilities -	
Accounts receivable	(1,468)
Accounts payable	<u>(16)</u>
Net cash used by operating activities	<u>\$ (17,809)</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Village of Chataignier (Village) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

The Village of Chataignier was incorporated in 1972, under the provisions of the Lawrason Act. The Village operates under a Mayor-Board of Alderman form of government and provides the following services: public safety, highway and streets, sanitation, culture and recreation, and general administrative services.

This report includes all funds and activities that are controlled by the Village as an independent political subdivision of the State of Louisiana. There are no component units required to be reported in conformity with generally accepted accounting principles.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Village as an economic unit. The government-wide financial statements report the Village's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities and all business-type activities of the Village.

The statement of activities presents a comparison between direct expenses and program revenues for the business-type activities of the Village and for each function of the Village's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Village are classified into two categories: governmental and proprietary. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

The General Fund is always a major governmental fund. Other individual major governmental and enterprise funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources, are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or enterprise fund) and at least five percent of the corresponding total for all governmental fund and enterprise funds combined or funds designated as major at the discretion of the Village. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

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 Village reports these major governmental funds and fund types:

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

Proprietary Fund - Enterprise Fund

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided 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. The Village's enterprise fund is the Sewer Fund.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental and business-type activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income. The measurement focus of the proprietary fund type, the flow of economic resources, is based upon determination of net income, net position, and cash flows.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses 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.

Both governmental and business-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the 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. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Property tax revenues are recognized in the period for which levied provided they are also available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Village's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Village's general revenues.

Allocation of indirect expenses

The Village reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Village. For the purpose of the proprietary fund statement of cash flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include sales and use taxes and franchise taxes. Business-type activities report customer's utility service receivables as their major receivable. Uncollectible utility service receivables are recognized as bad debts at the time written off.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Village maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	30 years
Equipment	5 years
Utility system and improvements	20-40 years
Infrastructure	20 years

In the fund financial statements, the acquisition of capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

The Village has no policy relating to compensated absences. Any liability the Village might have in this regard at June 30, 2021 is considered immaterial; therefore, no liability has been recorded in the accounts.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows of resources or deferred outflows of resources as of June 30, 2021.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Village's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable includes amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed includes amounts that can be used only for specific purposes determined by a formal decision of the Village's Mayor and Board of Aldermen, which is the highest level of decision-making authority for the Village.
- d. Assigned includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Village's adopted policy, only the Board of Aldermen may assign amounts for specified purposes.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Village's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Village uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

Enterprise (Utility) Fund equity at the fund level is classified the same as in the government-wide statements.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

E. Revenues, Expenditures, and Expenses

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Interest income on deposits is recorded as revenues when earned. Sales taxes, franchise fees, and intergovernmental revenues are recorded when the Village is entitled to the funds. Substantially all other revenues are recorded when received.

Operating Revenues and Expenses

In the propriety funds, operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. In the fund financial statements, expenditures are classified by character for governmental funds and by operating and nonoperating for proprietary funds. In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Village may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Village may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the Village has cash and interest-bearing deposits (book balances) as follows:

Demand deposits	\$ 7,560
Time and savings deposits	<u>46,950</u>
Total	<u>\$ 54,510</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Village's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. 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 similar federal security, 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2021 in the amount of \$58,374 were secured in total by federal deposit insurance. The Village does not have a policy for custodial credit risk.

(3) Receivables

Receivables at June 30, 2021 consist of the following:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Accounts	\$ -	\$ 5,790	\$ 5,790
Sales tax	2,785	-	2,785
Franchise tax	<u>2,229</u>	<u>-</u>	<u>2,229</u>
	<u>\$ 5,014</u>	<u>\$ 5,790</u>	<u>\$ 10,804</u>

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended June 30, 2021 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Land	\$ 25,964	\$ -	\$ -	\$ 25,964
Buildings and improvements	300,902	-	-	300,902
Equipment	27,807	19,894	-	47,701
Street improvements	343,648	-	-	343,648
Totals	<u>698,321</u>	<u>19,894</u>	<u>-</u>	<u>718,215</u>
Less: accumulated depreciation				
Buildings and improvements	255,419	3,236	-	258,655
Equipment	27,807	1,895	-	29,702
Street improvements	290,500	17,182	-	307,682
Total accumulated depreciation	<u>573,726</u>	<u>22,313</u>	<u>-</u>	<u>596,039</u>
Governmental activities, capital assets, net	<u>\$ 124,595</u>	<u>\$ (2,419)</u>	<u>\$ -</u>	<u>\$ 122,176</u>
Business-type activities:				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Systems and extensions	2,169,478	-	-	2,169,478
Equipment	5,236	22,147	-	27,383
Totals	2,184,714	22,147	-	2,206,861
Total accumulated depreciation	<u>979,245</u>	<u>64,249</u>	<u>-</u>	<u>1,043,494</u>
Business-type activities, capital assets, net	<u>\$ 1,205,469</u>	<u>\$ (42,102)</u>	<u>\$ -</u>	<u>\$ 1,163,367</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 900
Public safety	2,336
Public works	17,477
Culture and recreation	1,600
Total depreciation expense	<u>\$ 22,313</u>

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

(5) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1st of each year. Taxes are levied in October and billed to the taxpayers in December. Billed taxes become delinquent on January 1st of the following year.

For the year ended June 30, 2021, taxes of 5.31 mills were levied on property with assessed valuations totaling \$909,410. Total taxes levied were \$4,829.

(6) Compensation of Village Officials

A detail of compensation paid to the Board of Aldermen for the year ended June 30, 2021 follows:

Debra G. Fontenot	\$ 1,800
Carolyn Arvie	1,800
John B. Brasseaux	1,800
Total	<u>\$ 5,400</u>

(7) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments to Mayor, Justin Darbonne for the year ended June 30, 2021 follows:

<u>Purpose</u>	
Salary	\$ 7,200
Phone allowance	600
Total	<u>\$ 7,800</u>

(8) Interfund Transactions

Interfund transfers consist of the following at June 30, 2021:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General fund	\$ -	\$ 15,274
Proprietary fund - Sewer Fund	<u>15,274</u>	<u>-</u>
Total	<u>\$ 15,274</u>	<u>\$ 15,274</u>

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Basic Financial Statements (Continued)

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(9) Risk Management

The Village is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year nor have settlements exceeded coverage for the past three years.

(10) Pending Litigation

At June 30, 2021, the Village was not involved in any lawsuits that would have a material adverse effect on the Village's financial position.

**REQUIRED
SUPPLEMENTARY INFORMATION**

VILLAGE OF CHATAIGNIER, LOUISIANA

General Fund
 Budgetary Comparison Schedule
 For the Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem taxes	\$ 5,000	\$ 4,249	\$ 4,288	\$ 39
Sales taxes	30,000	32,033	32,683	650
Franchise tax	25,000	14,279	13,570	(709)
Licenses and permits	8,000	6,079	7,656	1,577
Intergovernmental -				
Beer tax	500	414	414	-
Highway maintenance	3,000	2,485	1,485	(1,000)
State grant	-	26,231	26,231	-
Federal grant	-	10,867	10,867	-
Fines and forfeitures	50,000	42,213	44,228	2,015
Rental income	10,000	2,925	9,675	6,750
Miscellaneous	20,100	8,038	1,503	(6,535)
Total revenues	<u>151,600</u>	<u>149,813</u>	<u>152,600</u>	<u>2,787</u>
Expenditures:				
Current -				
General government	138,100	83,324	90,106	(6,782)
Public safety	30,000	37,832	36,763	1,069
Public works	7,100	5,628	5,478	150
Recreation	3,000	634	533	101
Capital Outlay	-	21,994	19,894	2,100
Total expenditures	<u>178,200</u>	<u>149,412</u>	<u>152,774</u>	<u>(3,362)</u>
Excess (deficiency) of revenues over expenditures	<u>(26,600)</u>	<u>401</u>	<u>(174)</u>	<u>(575)</u>
Other financing sources (uses):				
Proceeds from sale of property	-	-	19,000	19,000
Transfers in	-	13,492	-	(13,492)
Transfers out	-	-	(15,274)	(15,274)
Total other financing sources (uses)	<u>-</u>	<u>13,492</u>	<u>3,726</u>	<u>(9,766)</u>
Net change in fund balance	(26,600)	13,893	3,552	(10,341)
Fund balance, beginning	<u>53,246</u>	<u>34,528</u>	<u>34,528</u>	<u>-</u>
Fund balance, ending	<u>\$ 26,646</u>	<u>\$ 48,421</u>	<u>\$ 38,080</u>	<u>\$ (10,341)</u>

See independent accountant's review report and notes to required supplementary information.

VILLAGE OF CHATAIGNIER, LOUISIANA

Notes to Required Supplementary Information

(1) Budget and Budgetary Accounting

The Village Clerk prepares and submits the proposed budget to the Mayor and Board of Aldermen prior to the fifteenth day of the fiscal year for which the budget is to be applicable. The budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Village of Chataignier.

(2) Excess of Expenditures Over Appropriations

The General Fund incurred expenditures in excess of appropriations in the amount of \$3,362 for the year ended June 30, 2021.

OTHER SUPPLEMENTARY INFORMATION

VILLAGE OF CHATAIGNIER, LOUISIANA

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: Village of Chataignier
LLA Entity ID#: 2354
Date that reporting period ended: 6/30/2021

	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 3,366</u>	<u>\$ 3,763</u>
Add: Collections		
Civil fees	-	-
Bond fees	-	-
Asset forfeiture/sale	-	-
Pre-Trial Diversion Program fees	-	-
Criminal court costs/fees	-	-
Criminal fines - contempt	-	-
Criminal fines - other	24,079	20,149
Restitution	-	-
Probation/parole/supervision fees	-	-
Service/collection fees	-	-
Interest earnings on collected balances	-	-
Other	-	-
Subtotal Collections	<u>24,079</u>	<u>20,149</u>
Less Disbursements to Governments & Nonprofits		
Acadiana Criminalistics Laboratory/Criminal Fines - Other	1,060	540
LA Commission of Law Enforcement/Criminal Fines - Other	115	71
LA Supreme Court/Criminal Fines - Other	30	35
Treasurer, State of Louisiana/Criminal Fines - Other	41	54
LA Traumatic Head and Spinal Cord Injury Trust Fund/Criminal Fines - Other	220	130
Less Amounts Retained by Collecting Agency		
Collection fee for collecting/dispersing to others based on percentage of collection	-	-
Collection fee for collecting/dispersing to other based on fixed amount	-	-
Amount "self-disbursed" to collecting agency	-	-
Criminal Fines - Other	22,216	19,067
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Civil fee refunds	-	-
Bond fee refunds	-	-
Restitution payments to individuals	-	-
Other disbursements to individuals	-	-
Payment to 3rd party collecting/processing agencies	-	-
Subtotal Disbursements/Retainage	<u>23,682</u>	<u>19,897</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 3,763</u>	<u>\$ 4,015</u>
Ending balance of "partial payments" collected but not disbursed	<u>\$ -</u>	<u>\$ -</u>

Other information:		
Ending balance of total amounts assessed but not yet collected	-	-
Total waivers during the fiscal period	-	-

**ATTESTATION REPORT AND
QUESTIONNAIRE**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Victor R. Slaven, CPA* - retired 2020

* A Professional Accounting Corporation

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

WWW.KCSRCPAS.COM

The Honorable Justin Darbonne, Mayor,
Members of the Board of Aldermen, and
Louisiana Legislative Auditor
Village of Chataignier, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Village of Chataignier, Louisiana, (Village) and the Louisiana Legislative Auditor (the specified parties), on the Village's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2021, 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 sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

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 \$30,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551 - 39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures made during the year which exceeded \$30,000 for materials and supplies or \$250,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management 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.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

Management provided us with a copy of the original and amended budgets.

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.

We traced adoption of the original budget and the amended budget to documentation in the minutes of the meeting the Village's board held on June 29, 2020 and June 30, 2021 respectively.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether 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 for the year exceeded budgeted revenues. Actual expenditures for the year did not exceed budgeted expenditures by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these 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, (b) report whether the six disbursements were coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation, were properly coded to the correct fund and general ledger account and were approved in accordance with management's policies and procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

We viewed the affidavit of publication for the monthly meetings minutes, noting no exceptions. Management represented that the Village posts a notice of each meeting and the accompanying agenda on the Village Hall door and at the post office.

Debt

11. Obtain bank deposit slips 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 scanned copies of all bank deposit 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 a list of payroll disbursements and meeting minutes of the governing board, if applicable. 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.

We scanned payroll disbursements and read the meeting minutes of the Village's board of aldermen for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

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

The Village's report was submitted by the due date of December 31st.

14. Inquire of management and report whether the agency 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 agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the Village was not on the noncompliance list at any time during the fiscal year. Management further represented that the Village did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

There were no prior year suggestions, exceptions, recommendations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements 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, 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.

The purpose of this report is 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 13, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

September 9, 2021

Kolder, Slaven, & Company, LLC

Certified Public Accountants

P. O. Box 588, Ville Platte, LA 70586

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2021 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 public bid law, R.S. Title 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 are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

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 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 have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No N/A

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No N/A

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

Jayen Fontenot
Justin Dubois

Village Clerk 9/20/2021 Date

Mayor 9/24/2021 Date