

VILLAGE OF REEVES, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORTS

Year Ended June 30, 2022

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## INDEPENDENT AUDITORS' REPORT

December 29, 2022

The Honorable Chris Guillory, Mayor  
and the Board of Councilmen  
Village of Reeves, Louisiana

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Village of Reeves, Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the Village of Reeves, Louisiana, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Reeves, Louisiana, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Reeves, Louisiana's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village of Reeves, Louisiana's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Reeves, Louisiana's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules be presented to supplement the basic financial statements. Such information is the responsibility of management 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Village has not presented 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Reeves, Louisiana's basic financial statements. The justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the judicial system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the schedule of compensation, benefits and other payments to agency head or chief executive officer but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Village of Reeves, Louisiana  
December 29, 2022  
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**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022, on our consideration of the Village of Reeves, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Reeves, Louisiana's internal control over financial reporting and compliance.

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS



VILLAGE OF REEVES, LOUISIANA

Statement of Net Position

June 30, 2022

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash	\$ 276,767	\$ 17,261	\$ 294,028
Receivables, net	14,895	3,669	18,564
Prepaid expenses	2,106	-	2,106
Capital assets:			
Land	57,641	-	57,641
Capital assets, net	<u>1,297,771</u>	<u>338,560</u>	<u>1,636,331</u>
Total assets	<u>1,649,180</u>	<u>359,490</u>	<u>2,008,670</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
Accounts and other accrued payables	17,151	430	17,581
Customer meter deposits	<u>-</u>	<u>48</u>	<u>48</u>
Total liabilities	<u>17,151</u>	<u>478</u>	<u>17,629</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,355,412	338,560	1,693,972
Unrestricted	<u>276,617</u>	<u>20,452</u>	<u>297,069</u>
Total net position	<u>\$ 1,632,029</u>	<u>\$ 359,012</u>	<u>\$ 1,991,041</u>

The accompanying notes are an integral part of the basic financial statements.

VILLAGE OF REEVES, LOUISIANA

Statement of Activities

Year Ended June 30, 2022

Activities	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Position		Total
		Fees, Fines and Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental activities:							
General government	\$ 329,882	\$ -	-	\$ 72,776	\$ (257,106)	\$ -	\$ (257,106)
Police	234,326	270,126	-	-	35,800	-	35,800
Total Governmental Activities	564,208	270,126	-	72,776	(221,306)	-	(221,306)
Business-type activities:							
Sewer	68,231	35,456	-	-	-	(32,775)	(32,775)
Total	<u>\$ 632,439</u>	<u>\$ 305,582</u>	<u>\$ -</u>	<u>\$ 72,776</u>	(221,306)	(32,775)	(254,081)
General revenues:							
Taxes -							
Property taxes, levied for general purposes					6,810	-	6,810
Franchise taxes					14,673	-	14,673
Sales					62,769	-	62,769
Licenses					17,082	-	17,082
Insurance proceeds					20,071	-	20,071
Interest					728	-	728
Miscellaneous					2,130	-	2,130
Transfers					(14,948)	14,948	-
Total general revenues					<u>109,315</u>	<u>14,948</u>	<u>124,263</u>
Change in net position					(111,991)	(17,827)	(129,818)
Net position - Beginning					<u>1,744,020</u>	<u>376,839</u>	<u>2,120,859</u>
Net position - Ending					<u>\$ 1,632,029</u>	<u>\$ 359,012</u>	<u>\$ 1,991,041</u>

The accompanying notes are an integral part of the basic financial statements.

## FUND FINANCIAL STATEMENTS

## 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.

VILLAGE OF REEVES, LOUISIANA

Balance Sheet - Governmental Fund

June 30, 2022

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash	\$ 276,767	\$ 270,613
Receivables:		
Franchise taxes	10,121	9,089
Interest	85	85
Intergovernmental	4,689	50,219
Prepaid expenses	2,106	12,616
Total Assets	<u>293,768</u>	<u>342,622</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
	<u>\$ 293,768</u>	<u>\$ 342,622</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 12,813	\$ 5,087
Payroll taxes payable	4,338	5,562
Total Liabilities	<u>17,151</u>	<u>10,649</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>		
Assigned	50,000	50,000
Unassigned	226,617	281,973
Total Fund Balance	<u>276,617</u>	<u>331,973</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
	<u>\$ 293,768</u>	<u>\$ 342,622</u>

The accompanying notes are an integral part of the basic financial statements.

VILLAGE OF REEVES, LOUISIANA

Reconciliation of Balance Sheet - Governmental Funds to the  
Statement of Net Position

June 30, 2022

Total fund balance for governmental fund at June 30, 2022		\$ 276,617
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	\$ 57,641	
Capital assets, net of \$1,047,202 accumulated depreciation	<u>1,297,771</u>	<u>1,355,412</u>
Total net position of governmental activities at June 30, 2022		<u>\$ 1,632,029</u>

The accompanying notes are an integral part of the basic financial statements.

VILLAGE OF REEVES, LOUISIANA

Statement of Revenues, Expenditures and Changes  
in Fund Balance - Governmental Fund

Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>
<b>REVENUES</b>		
Property taxes	\$ 6,810	\$ 6,668
Franchise taxes	14,673	12,633
Sales tax	62,769	57,797
Occupational license	17,082	20,917
Interest	728	2,192
Intergovernmental	72,776	4,380
Fines	270,126	282,057
Miscellaneous	<u>2,130</u>	<u>1,896</u>
Total Revenues	447,094	388,540
<b>EXPENDITURES</b>		
General government		
Advertisements	1,385	1,035
Bank charges	-	-
Conference/meetings	2,195	2,020
Contract labor	22,679	20,993
Dues	759	1,542
Fuel	-	85
Insurance - health	13,741	14,452
Insurance - other	21,861	25,068
Miscellaneous	436	1,162
Office supplies	6,437	6,125
Per diem	24,600	24,600
Professional fees	33,394	19,296
Rent	16,616	17,503
Repairs and maintenance	41,119	26,278
Salaries	60,773	52,589
Supplies	2,621	15,531
Taxes	8,208	6,063
Telephone	9,038	9,735
Travel	5,319	950
Utilities - city hall	<u>19,386</u>	<u>19,687</u>
Total General Government	290,567	264,714
Police		
Fuel	20,003	15,691
Insurance - other	8,324	7,592
Repairs and maintenance	7,325	2,276
Reports	37,794	30,770
Salaries	113,628	120,219
Supplies	2,015	6,203
Taxes	10,055	10,294
Training	1,989	925
Uniforms/equipment	<u>5,873</u>	<u>7,546</u>
Total Police	207,006	201,516
Capital outlay	<u>10,000</u>	<u>7,217</u>
Total Expenditures	<u>507,573</u>	<u>473,447</u>

The accompanying notes are an integral part of the basic financial statements.

Continued

VILLAGE OF REEVES, LOUISIANA

Statement of Revenues, Expenditures and Changes  
in Fund Balance - Governmental Fund - Continued

Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (60,479)	\$ (84,907)
OTHER FINANCING SOURCES (USES)		
Insurance proceeds - hurricane	20,071	125,157
Operating Transfers In (Out)	<u>(14,948)</u>	<u>396</u>
Total other financing sources (uses)	5,123	125,553
NET CHANGE IN FUND BALANCE	(55,356)	40,646
FUND BALANCE, BEGINNING	<u>331,973</u>	<u>291,327</u>
FUND BALANCE, ENDING	<u>\$ 276,617</u>	<u>\$ 331,973</u>

The accompanying notes are an integral part of the basic financial statements.



VILLAGE OF REEVES, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balance-Governmental Fund to the Statement of Activities

Year Ended June 30, 2022

Total net changes in fund balance at June 30, 2022 per  
Statement of Revenues, Expenditures and Changes in Fund Balance \$ (55,356)

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 the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 10,000	
Depreciation expense for the year ended June 30, 2022	<u>(66,635)</u>	<u>(56,635)</u>

Total change in net position at June 30, 2022 per Statement of Activities \$ (111,991)

The accompanying notes are an integral part of the basic financial statements.

VILLAGE OF REEVES, LOUISIANA  
Statement of Net Position - Proprietary Funds

June 30, 2022

	2022	2021
Current assets		
Cash	\$ 17,261	\$ 16,767
Receivables	3,669	2,666
Total current assets	20,930	19,433
Fixed assets, net of accumulated depreciation	338,560	357,500
Total assets	359,490	376,933
 DEFERRED OUTFLOWS OF RESOURCES	 -	 -
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 359,490	 \$ 376,933
 LIABILITIES		
Current liabilities		
Accounts payable	\$ 430	\$ 46
Customer meter deposits	48	48
Total current liabilities	478	94
 DEFERRED INFLOWS OF RESOURCES	 -	 -
 NET POSITION		
Net investment in capital assets	338,560	357,500
Unrestricted	20,452	19,339
Total net position	359,012	376,839
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	 \$ 359,490	 \$ 376,933

The accompanying notes are an integral part of the basic financial statements.

VILLAGE OF REEVES, LOUISIANA

Statement of Revenues, Expenses and Changes in  
Net Position - Proprietary Fund

Year Ended June 30 2022

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Sewer service charges	\$ 35,456	\$ 34,723
Other income	-	-
Total Operating Revenues	<u>35,456</u>	<u>34,723</u>
OPERATING EXPENSES		
Contract labor	1,340	-
Depreciation	18,940	18,941
Dues	921	545
Payroll taxes	805	134
Permits	-	10
Professional fees	-	200
Repairs and maintenance	30,215	18,146
Salaries and wages	9,750	1,500
Samples	1,810	1,771
Utilities	4,450	6,484
Total Operating Expenses	<u>68,231</u>	<u>47,731</u>
INCOME (LOSS) BEFORE NONOPERATING REVENUES (EXPENSES)	(32,775)	(13,008)
NONOPERATING REVENUES (EXPENSES)		
Operating transfers in (out)	<u>14,948</u>	<u>(396)</u>
CHANGE IN NET POSITION	(17,827)	(13,404)
NET POSITION, BEGINNING	<u>376,839</u>	<u>390,243</u>
NET POSITION, ENDING	<u>\$ 359,012</u>	<u>\$ 376,839</u>

The accompanying notes are an integral part of the basic financial statements.

VILLAGE OF REEVES, LOUISIANA  
Statement of Cash Flows - Proprietary Fund  
Year Ended June 30, 2022

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 34,453	\$ 35,136
Payments to suppliers	(48,907)	(29,014)
Net cash from operating activities	(14,454)	6,122
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers out	14,948	(396)
	14,948	(396)
NET INCREASE (DECREASE) IN CASH	494	5,726
CASH, BEGINNING	16,767	11,041
CASH, ENDING	\$ 17,261	\$ 16,767
Reconciliation of change in net position to cash from operating activities:		
Operating income (loss)	\$ (32,775)	\$ (13,008)
Adjustment to reconcile change in net position to net cash provided (used) by operating activities:		
Depreciation	18,940	18,941
(Increase) decrease in receivables	(1,003)	413
Increase (decrease) in accounts payable	384	(224)
Net cash from operating activities	\$ (14,454)	\$ 6,122

The accompanying notes are an integral part of the basic financial statements.

# VILLAGE OF REEVES, LOUISIANA

## Notes to Financial Statements

June 30, 2022

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The more significant of the government's accounting policies are described below.

#### 1. Reporting Entity

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Village of Reeves, Louisiana 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 could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, there are no component units included in the Village's reporting entity.

#### 2. Basis of Presentation

The accompanying basic financial statements of the Village of Reeves, Louisiana have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments", issued in June 1999.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Village as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Village's governmental activities and business-type 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 and charges paid by the recipients of services offered by the Village, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The Village uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Village functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Village are classified into two categories: governmental and proprietary. The emphasis on fund financial statements is on major funds, each displayed on a separate column. The emphasis on fund financial statements is on major funds, each displayed on a separate column. A fund is considered major if it is the primary operating fund of the Village or its total assets, liabilities, revenues, or expenditures of the individual governmental and enterprise fund is at least 10 percent of the corresponding total for all governmental and enterprise funds of that category or type; and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The Village reports the following major funds:

The General Fund is the primary operating fund of the Village. It accounts for all financial resources except those that are required to be accounted for in other funds.

The Enterprise Fund is 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 accounts for sewer services.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using 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. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

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.

4. Budgets

A budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Council for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated. The budget was amended once during the year.



VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

5. Cash

Cash includes amounts in demand deposits and time deposits 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 and national banks having their principal offices in Louisiana.

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. 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. At June 30, 2022, the Village has \$302,127 in deposits (collected bank balances), of which all is secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

6. Accounts Receivable

Uncollectible amounts due for sewer charges and other receivables are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectable. This method does not result in a charge to bad debt that is materially different from the amount that would be charged if the reserve method were used.

There appears to be concentration of credit risk with regard to general accounts receivable and more specifically accounts receivable for sewer user fees in the Enterprise Fund. The Village's ability to collect the amounts due from the users of the Village's sewer system and others (as reflected on the financial statements) may be affected by significant economic fluctuations, natural disaster or other calamity in this one concentrated geographic location.

7. Statement of Cash Flows

For the purpose of the Statement of Cash Flows, for the enterprise fund, the Village considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

8. Capital Assets

Capital assets, which include property, plant and equipment, 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 estimated fair market value at the date of donation.

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. 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 assets. 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	15-40 years
Furniture and Equipment	5-10 years
Infrastructure, Building and Plant	40 years

In the fund financial statements, 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.

9. Equity Classification

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of the above mentioned categories.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Proprietary fund equity is classified the same as in the government-wide statements.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, committed, assigned or unassigned.

- a. Restricted – Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- b. Committed – Amounts that can be used only for specific purposes determined by a formal action by Board ordinance or resolution.
- c. Assigned – Includes fund balance amounts that are intended to be used for specific purposes based on internal actions. At June 30, 2022, \$50,000 has been assigned for sewer system improvements.
- d. Unassigned – Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balance shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the unassigned fund balance.

10. Sales Tax

Proceeds of a 1.0% sales and use tax (effective January 1, 2010) levied by the Village of Reeves, Louisiana is not dedicated for any special purpose and may be utilized for any lawful purpose.

11. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

12. Revenues, Expenditures, and Expenses

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.

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Village primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Village.

13. Subsequent Events

Management has evaluated subsequent events through December 29, 2022, the date the financial statements were available to be issued.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

14. Comparative Data

Comparative totals for the prior have been presented in the accompanying financial statements in order to provide an understanding of charges in the Village's financial position and operations.

NOTE B - PROPERTY TAXES

For the year ended June 30, 2022, taxes for general purposes were levied on property as follows:

<u>Millage</u>	<u>Assessed Valuations</u>	<u>Taxes Levied</u>
4.89	\$ 1,472,220	\$ 7,199

Property tax millage rates are adopted in July of the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by February 28th are subject to property lien.

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE C - CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2022 follows:

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Governmental activities:				
Land	\$ 47,641	\$ 10,000	\$ -	\$ 57,641
Construction in progress	-	-	-	-
Buildings	301,605	-	-	301,605
Furniture and Equipment	604,329	-	-	604,329
Infrastructure	<u>1,439,039</u>	-	-	<u>1,439,039</u>
Totals at historical cost	2,392,614	10,000	-	2,402,614
Less accumulated depreciation for:				
Buildings	120,813	10,008	-	130,821
Furniture and Equipment	527,601	20,373	-	547,974
Infrastructure	<u>332,153</u>	<u>36,254</u>	-	<u>368,407</u>
Total accumulated depreciation	<u>980,567</u>	<u>66,635</u>	-	<u>1,047,202</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 1,412,047</u>	<u>\$ (56,635)</u>	<u>\$ -</u>	<u>\$ 1,355,412</u>
Business Type Activities:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings and plant	731,271	-	-	731,271
Equipment	<u>72,533</u>	-	-	<u>72,533</u>
Totals at historical cost	803,804	-	-	803,804
Less accumulated depreciation for:				
Buildings and plant	386,768	14,608	-	401,376
Equipment	<u>59,536</u>	<u>4,332</u>	-	<u>63,868</u>
Total accumulated depreciation	<u>446,304</u>	<u>18,940</u>	-	<u>465,244</u>
Business-type Activities				
Capital Assets, Net	<u>\$ 357,500</u>	<u>\$ (18,940)</u>	<u>\$ -</u>	<u>\$ 338,560</u>
Depreciation expense was charged to governmental activities as follows:				
General and administrative				\$ 46,263
Police				<u>20,373</u>
Total				<u>\$ 66,635</u>

VILLAGE OF REEVES, LOUISIANA

Notes to Financial Statements

June 30, 2022

NOTE D – COMPENSATION/PER DIEM

Total compensation/per diem paid for the year ended June 30, 2022 consisted of the following:

Mayor Chris Guillory, term expires December 31, 2023	\$ 12,000
Councilman Mick Estay, term expires December 31, 2023	4,200
Councilman Glen Ducharme, term expires December 31, 2023	4,200
Councilman Scottie Jeffcoats, term expires December 31, 2023	4,200
	<u>\$ 24,600</u>

NOTE E - 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 maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Village. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE F – SCHEDULE OF INSURANCE COVERAGE

The schedule of insurance coverage as of June 30, 2022 is as follows:

	<u>Limits</u>	<u>Expiration Date</u>
Automobile liability	\$500,000 bodily injury and physical damage	May 4, 2023
Commercial general liability: Premises/Operations	\$500,000 per occurrence-bodily injury and physical damage	May 4, 2023
Products/Completed operation	\$500,000 in the aggregate-bodily injury and physical damage	May 4, 2023
Medical payments	\$1,000 per person \$10,000 per accident	May 4, 2023
Fire legal liability	\$50,000 per occurrence	May 4, 2023
Errors and omissions		May 4, 2023
Commercial property	\$150,000 building \$20,000 contents	December 21, 2022
Worker's Compensation		May 4, 2023

REQUIRED SUPPLEMENTARY INFORMATION



VILLAGE OF REEVES, LOUISIANA

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2022

	Budget		Actual	Variance
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 6,000	\$ 6,000	\$ 6,810	\$ 810
Franchise taxes	13,500	13,500	14,673	1,173
Sales tax	36,000	60,632	62,769	2,137
Occupational license	21,000	21,000	17,082	(3,918)
Interest	-	-	728	728
Intergovernmental	14,380	124,229	72,776	(51,453)
Fines	384,000	200,172	270,126	69,954
Miscellaneous	1,046	8,603	2,130	(6,473)
Total Revenues	<u>475,926</u>	<u>434,136</u>	<u>447,094</u>	<u>12,958</u>
<b>EXPENDITURES</b>				
General government				
Advertisements	900	1,385	1,385	-
Bank charges	-	-	-	-
Conference/meetings	2,400	-	2,195	(2,195)
Contract labor	48,000	34,320	22,679	11,641
Dues	520	3,897	759	3,138
Fuel	7,200	7,200	-	7,200
Insurance - health	10,800	13,677	13,741	(64)
Insurance - other	24,000	25,971	21,861	4,110
Miscellaneous	3,940	-	436	(436)
Office supplies	4,800	4,800	6,437	(1,637)
Per diem	24,600	24,000	24,600	(600)
Professional fees	23,400	18,284	33,394	(15,110)
Rent	-	16,658	16,616	42
Repairs and maintenance	7,200	31,243	41,119	(9,876)
Salaries	57,348	53,917	60,773	(6,856)
Supplies	6,600	3,169	2,621	548
Taxes	12,000	15,427	8,208	7,219
Telephone	9,000	8,457	9,038	(581)
Travel	-	2,651	5,319	(2,668)
Utilities - city hall	17,400	16,214	19,386	(3,172)
Total General Government	<u>260,108</u>	<u>281,270</u>	<u>290,567</u>	<u>(9,297)</u>
Police				
Contract labor	3,000	-	-	-
Dues	2,400	-	-	-
Fuel	7,200	9,887	20,003	(10,116)
Insurance - other	-	-	8,324	(8,324)
Office supplies	1,200	-	-	-
Repairs and maintenance	10,937	4,524	7,325	(2,801)
Reports	48,000	38,080	37,794	286
Salaries	73,750	111,628	113,628	(2,000)
Supplies	3,960	1,008	2,015	(1,007)
Taxes	-	-	10,055	(10,055)
Training	1,200	1,300	1,989	(689)
Travel	4,027	2,075	-	2,075
Telephone	1,181	-	-	-
Uniforms/equipment	24,000	4,573	5,873	(1,300)
Utilities	829	1,420	-	1,420
Total Police	<u>181,684</u>	<u>174,495</u>	<u>207,006</u>	<u>(32,511)</u>
Capital outlay	30,000	3,320	10,000	(6,680)
Total Expenditures	<u>471,792</u>	<u>459,085</u>	<u>507,573</u>	<u>(48,488)</u>

Continued

VILLAGE OF REEVES, LOUISIANA

Budgetary Comparison Schedule - General Fund - Continued

Year Ended June 30, 2022

	Budget		Actual	Variance
	Original	Final		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,134	\$ (24,949)	\$ (60,479)	\$ (35,530)
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	20,071	20,071
Operating Transfers In (Out)	-	-	(14,948)	(14,948)
Total other financing sources (uses)	-	-	5,123	5,123
NET CHANGE IN FUND BALANCE	4,134	(24,949)	(55,356)	(30,407)
FUND BALANCE, BEGINNING	331,973	331,973	331,973	-
FUND BALANCE, ENDING	\$ 336,107	\$ 307,024	\$ 276,617	\$ (30,407)

SUPPLEMENTARY INFORMATION

VILLAGE OF REEVES, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended June 30, 2022

	First Six Month Period Ended December 31, 2021	Second Six Month Period Ended June 30, 2022
<b>Cash Presentation</b>		
<b>Beginning Balance of Amounts Collected</b>	\$ 2,881	\$ 4,649
<b>Add: Collections</b>		
Civil Fees	-	-
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	137,397	132,870
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees	-	-
Interest Earnings on Collected Balances	-	-
Other	-	-
<b>Subtotal Collections</b>	<u>137,397</u>	<u>132,870</u>
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
Crime Stoppers of Allen Parish	1,026	996
LDH THSCI	1,880	2,015
Louisiana Commission on Law Enforcement	1,027	980
Louisiana Supreme Court	258	250
Southwest LA Crime Lab	13,820	14,800
Treasurer, Sate of Louisiana, CMIS	<u>529</u>	<u>499</u>
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	117,089	115,384
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Payments to 3rd Party Collection/Processing Agencies	<u>-</u>	<u>-</u>
<b>Subtotal Disbursements/Retainage</b>	<u>135,629</u>	<u>134,924</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<u>\$ 4,649</u>	<u>\$ 2,595</u>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-



## OTHER INFORMATION

VILLAGE OF REEVES

Schedule of Compensation, Benefits and Other Payments  
To Chief Executive Officer

Year Ended June 30, 2022

Chief Executive Officer: Chris Guillory, Mayor

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	12,000
Reimbursements	-
Travel	-
Registration fees	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing Unvouchered expenses	-
Special meals	-

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

December 29, 2022

The Honorable Chris Guillory, Mayor  
and the Board of Councilmen  
Village of Reeves, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Village of Reeves, Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Village of Reeves, Louisiana's basic financial statements, and have issued our report thereon dated December 29, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village of Reeves, Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Reeves, Louisiana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or, significant



deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village of Reeves, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questionable costs.

### **The Village of Reeves, Louisiana's Response to Findings**

The Village of Reeves, Louisiana's response to the findings identified in our audit is described in the accompanying findings and responses. The Village of Reeves, Louisiana's response was not subjected to the auditing procedures in the audit of the financial statements, and accordingly, we express no opinion on it.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

VILLAGE OF REEVES, LOUISIANA

Schedule of Findings and Responses

Year Ended June 30, 2022

I - Summary of Auditors' Results

*Financial Statements*

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- Material weaknesses(es) identified?             yes     no
- Control deficiencies identified that are  
not considered to be material weakness(es)?     yes     none reported
- Noncompliance material to financial  
statements noted?                                     yes     no

II – Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

**Finding #2022-001:**

**Inadequate Segregation of Duties**

Condition:                    Because of the small size of the Village's office staff, the opportunity for segregation of duties is limited. Effective internal control requires adequate segregation of duties among entity personnel.

Effect: Without proper segregation of duties, misstatements in amounts may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management Response/Corrective Action Planned: Management has responded that it does not believe that it is cost effective to employ adequate personnel to achieve appropriate segregation of duties. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures, review listings of revenue received and review of bank reconciliations on a monthly basis.

VILLAGE OF REEVES, LOUISIANA

Schedule of Findings and Responses - Continued

Year Ended June 30, 2022

**Finding 2022-002:**

**Budgetary Authority and Control**

Condition: Inadequate budgeting procedures resulted in general fund expenditures being over budget by 5% or more and an amended budget was not performed.

Criteria: Inadequate budgeting procedures.

Effect: Violation of Louisiana Revised Statute 39:1310.

Cause: Administrative lack of oversight.

Recommendation: The Village should review actual revenues and expenditures on an interim basis and amend the budget if necessary.

Corrective Action Planned/Management Response: The Village agrees with the finding and will implement the recommendations.

III – Findings and Questioned Costs for Federal Awards

- N/A

IV – Prior Year Findings

Finding #2021-001: Inadequate Segregation of Duties

Status: This is repeat finding in 2022

Finding #2021-002: Budgetary Authority and Control

Status: This is repeat finding in 2022

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

December 29, 2022

Board of Councilmen  
Village of Reeves, Louisiana  
Reeves, Louisiana

We have performed the procedures included enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2021 through June 30, 2022. The Village of Reeves, Louisiana's management is responsible for those C/C areas identified in the SAUPs.

Village of Reeves, Louisiana 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 C/C areas identified in LLA's SAUPs for the fiscal year July 1, 2021 through June 30, 2022. Additionally, LLA 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:

***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.

***The Village's written policies and procedures manual addresses this area.***

- b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

***The Village's written policies and procedures manual addresses this area.***

- c) *Disbursements*, including processing, reviewing, and approving.

***The Village's written policies and procedures manual does not address this area.***

***Management Response: The Village will update the Policies and Procedures manual to include this area.***

- d) *Receipt/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmations with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequence, agency fund forfeiture monies confirmation).

***The Village's written policies and procedures manual does not address this area.***

***Management Response: The Village will update the Policies and Procedures manual to include this area.***

- e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

***The Village's written policies and procedures manual addresses this area.***

- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

***The Village's written policies and procedures manual addresses this area.***

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

***The Village's written policies and procedures manual does not address this area.***

***Management Response: The Village will update the Policies and Procedures manual to include this area.***

- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

***The Village's written policies and procedures manual addresses this area.***

- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

***The Village's written policies and procedures manual addresses this area.***

- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

***The Village's written policies and procedures manual addresses this area.***

- k) *Information Technology Disaster Recovery/Business Continuity*, includes (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

***The Village's written policies and procedures manual addresses this area.***

- l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

***The Village's written policies and procedures manual addresses this area.***

#### ***Board or Finance Committee***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

***The minutes reflected that the managing board met quarterly in accordance with the bylaws.***

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on special revenue funds.

***The minutes did not reference or include monthly budget-to-actual comparisons on the general fund.***

***Management Response: Management presents the budget-to-actual comparison annually.***

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

***No exceptions noted.***

### ***Bank Reconciliations***

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3. Obtain a listing of the entity's bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

***No exceptions noted.***

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

***No exceptions noted.***

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

***No exceptions noted.***

### ***Collections***

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/check/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

***The listing was provided by management.***

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe the job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

***Cash drawers are not maintained.***

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

***The employee responsible for collecting cash is responsible for preparing/making bank deposits.***

***Management Response: Due to only one office personnel, this procedure is not feasible.***

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledger, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

***The employee responsible for collecting cash is responsible for posting collection entries to the general ledger.***

***Management Response: Due to only one office personnel, this procedure is not feasible.***

- d) The employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

***The employee responsible for reconciling cash collections to the general ledger is responsible for collecting cash.***

***Management Response: Due to only one office personnel, this procedure is not feasible.***

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

***No exceptions noted.***

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supported documentation for each of the deposits and:

- a) Observe that receipts are sequentially pre-numbered.

***No exceptions noted.***

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.



*No exceptions noted.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*No exceptions noted.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements and petty cash purchases)***

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*The listing was provided by management.*

- 9. For each location selected under #8 above, obtain a list of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*At least two employees are not involved in initiating, approving and making a purchase.*

*Management Response: Due to only one office personnel, this procedure is not feasible.*

- b) At least two employees are involved in processing and approving payments to vendors.

*At least two employees are involved in processing and approving payments to vendors.*

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

***The employee responsible for processing payments is not prohibited from adding/modifying vendor files. Another employee periodically reviewing changes to vendor files.***

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

***The employee responsible for signing checks also mails the checks and processes payments.***

***Management Response: Due to only one office personnel, this procedure is not feasible.***

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

***No exceptions noted.***

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #9 as applicable.

***Disbursements tested included exceptions of #9 as noted above.***

***Management Response: The Village will segregate duties over processing disbursements as much as possible.***

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

***The listing was provided by management.***

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excess

fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

***The statement selected was not reviewed and approved in writing by someone other than the authorized card holder.***

***Management Response: Management will have someone other than the authorized card holder review and approve, in writing, the monthly statements.***

- b) Observe that finance charges and/or late fees were assessed on the selected statements.

***No finance charges and/or late fees were assessed on the selected statements.***

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

***All transactions tested had original itemized receipts attached to the statement with written documentation of the business/public purpose. No charges for meals were selected.***

#### ***Travel and Travel-Related Expense Reimbursements (Excluding card transactions)***

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

***No exceptions noted.***

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

***No exceptions noted.***

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*No exceptions noted.*

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*One of the five reimbursements selected did not have written approval by someone other than the person receiving reimbursement.*

*Management Response: Management will have someone other than the person receiving reimbursement review and approve each reimbursement.*

### ***Contracts***

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the list is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*No exceptions noted.*

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

*No exceptions noted.*

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

*No exceptions noted.*

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions noted.*

### ***Payroll and Personnel***

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16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials, obtain their paid salaries and personnel files, and agree paid salaries to the authorized pay rates in the personnel files.

***Authorized payrates were not included in the personnel files. Payrates are authorized in the minutes.***

***Management Response: Management will include each employee's authorized payrate in their personnel file.***

17. Randomly select on pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

***No exceptions noted.***

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

***No exceptions noted.***

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

***No exceptions noted.***

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

***Authorized payrates were not included in the personnel files. Payrates are authorized in the minutes.***

***Management Response: Management will include each employee's authorized payrate in their personnel file.***

18. Obtain a listing of those employees/officials that received termination pay during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the payrates to the employee/officials' authorized pay rates in the employee/officials' personnel files, and agree the termination payment to the entity policy.

***No exceptions noted.***

19. Obtain management’s representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers’ compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.

*No exceptions noted.*

### ***Ethics***

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20. Using the five randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics documentation from management and:
- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exceptions noted.*

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity’s ethics policy during the fiscal period, as applicable.

*No exceptions noted.*

### ***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management’s representation that the list is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that the State Bond Commission approval was obtained for each debt instrument issued.

*The Village did not issue any debt during the fiscal period.*

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*The Village does not have any debt.*

### ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

***The Village was not aware of any misappropriation of public funds or assets during the fiscal year.***

24. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1. concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

***The Village has the required notice posted in a conspicuous place upon its premises and its website.***

#### ***Information Technology Disaster Recovery/Business Continuity***

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25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

***We performed the procedure and discussed the results with management. No exceptions noted.***

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

***We performed the procedure and discussed the results with management.***

***Management Response: Management will have evidence of quarterly backups testing in the future.***

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

***We performed the procedure and discussed the results with management. No exceptions noted.***

#### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

***The sexual harassment training was not completed by one of the employees selected.***

***Management Response: Management will have all employees/officials complete the sexual harassment training next year.***

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

***No exceptions noted.***

28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;

***The annual sexual harassment report for 2021 was not filed as of February 1.***

- b) Number of sexual harassment complaints received by the agency;

***The annual sexual harassment report for 2021 was not filed as of February 1.***

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

***The annual sexual harassment report for 2021 was not filed as of February 1.***

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

***The annual sexual harassment report for 2021 was not filed as of February 1.***

- e) Amount of time it took to resolve each complaint.

***The annual sexual harassment report for 2021 was not filed as of February 1.***

***Management Response: Management will file the District’s annual sexual harassment report.***

We were engaged by Village of Reeves, Louisiana 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 applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the



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expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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 Village of Reeves, Louisiana 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

*Dragan, Cassidy: Shilley*