

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

June 5, 2021

Ms. Gayle Fransen, CPA
Engagement Manager
Louisiana Legislative Auditor

Certain errors and omissions resulting in inaccurate financials were discovered by management of the Village of Atlanta subsequent to the issuance of their sworn financial statements dated March 12, 2021. Accordingly, they hired me to review and restate the report. The accompanying 2020 financial statements dated June 5, 2021, have been restated to correct the reports.

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana

VILLAGE OF ATLANTA

FINANCIAL REPORT
DECEMBER 31, 2020

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

VILLAGE OF ATLANTA
FINANCIAL REPORT
DECEMBER 31, 2020

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Shanna Jones, CPA

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Mayor Janet Finklea and Board of Aldermen
Village of Atlanta
P.O. Box 268
Winnfield, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and major fund of Village of Atlanta, as of and for the year ended December 31, 2020, 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 Village's personnel. 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am 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

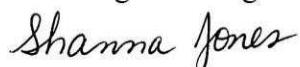
Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 21 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is

required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The supplementary information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.

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

Act 706 of the Louisiana 2014 Legislative Session as amended by Act 462 of the 2015 session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. The information is the representation of management. The supplementary information presented on page 23 has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated June 5, 2021, on the results of our agreed-upon procedures on pages 24 through 27. Pages 28 through 30 present the Louisiana Attestation Questionnaire.



Shanna Jones, CPA
Winnfield, Louisiana
June 5, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

VILLAGE OF ATLANTA
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 37,828
Accounts Receivable	<u>27,993</u>
Total Current Assets	65,821
Non-current Assets:	
Capital Assets (Net)	<u>302,848</u>
Total Assets	368,669
LIABILITIES:	
Current Liabilities:	
Retainage Payable	<u>27,993</u>
Total Current Liabilities	27,993
Total Liabilities	27,993
NET POSITION:	
Invested in Capital Assets	302,848
Unrestricted	<u>37,828</u>
Total Net Position	<u>\$ 340,676</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF ATLANTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Program Activities	<u>Expenses</u>	<u>Fees, Fines & Charges for Services</u>	<u>Capital Grants & Contributions</u>	<u>Net (Expenses) Revenues & Changes in Net Assets</u>
Governmental Activities:				
General Government	\$ 25,588	\$ -	\$ 255,328	\$ 229,740
Public Safety	<u>5,500</u>	<u>-</u>	<u>3,000</u>	<u>(2,500)</u>
Total Governmental Activities	<u>\$ 31,088</u>	<u>\$ -</u>	<u>\$ 258,328</u>	227,240
General Revenues:				
Taxes:				
Ad Valorem				1,540
Insurance Premium				40,097
Utility Rebate				5,020
Interest				<u>55</u>
Total General Revenues				<u>46,712</u>
Change in Net Assets				273,952
Net Assets—Beginning of Year				<u>66,724</u>
Net Assets—End of Year				<u>\$ 340,676</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

VILLAGE OF ATLANTA
BALANCE SHEET—GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	MAJOR FUNDS		TOTAL FUNDS
	GENERAL FUND	GRANT FUND	
ASSETS:			
Cash	\$ 37,733	\$ 95	\$ 37,828
Accounts Receivable	-	27,993	27,993
TOTAL ASSETS	\$ 37,733	\$ 28,088	\$ 65,821
 LIABILITIES:			
Retainage Payable	\$ -	\$ 27,993	\$ 27,993
TOTAL LIABILITIES	-	27,993	27,993
 FUND BALANCES:			
Unassigned	37,733	95	37,828
TOTAL FUND BALANCES	37,733	95	37,828
TOTAL LIABILITIES & FUND BALANCES	\$ 37,733	\$ 28,088	\$ 65,821

See accompanying notes and independent accountant's review report.

VILLAGE OF ATLANTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total Fund Balance for the Governmental Funds at December 31, 2020	\$ 37,828
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 fund. Those assets consist of:	
Depreciable Assets	302,898
Less: Accumulated Depreciation	<u>(50)</u>
Total Net Position of Governmental Activities at December 31, 2020	<u>\$ 340,676</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF ATLANTA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>MAJOR FUNDS</u>		<u>TOTAL FUNDS</u>
	<u>GENERAL FUND</u>	<u>GRANT FUND</u>	
REVENUES:			
Taxes			
Ad Valorem	\$ 1,540		\$ 1,540
Insurance Prem.	40,097		40,097
Utility Rebate	5,020		5,020
Intergovernmental	-	\$ 255,328	255,328
Miscellaneous-NonCash Donation	3,000	-	3,000
Interest	<u>55</u>	<u>-</u>	<u>55</u>
 Total Revenues	 <u>49,712</u>	 <u>255,328</u>	 <u>305,040</u>
 EXPENDITURES:			
Public Safety			
Personnel & Related	4,800		4,800
Operational	650		650
Capital Outlay	3,000		3,000
General Administration			
Personnel & Related	2,800		2,800
Operational	22,783	5	22,788
Capital Outlay	<u>-</u>	<u>255,358</u>	<u>255,358</u>
 Total Expenditures	 <u>34,033</u>	 <u>255,363</u>	 <u>289,396</u>
 Excess (Deficiency) of Revenues & Other Financing Sources Over (Under) Expenditures & Other Financing Uses	 15,679	 (35)	 15,644
 FUND BALANCE—Beginning of Year	 <u>22,054</u>	 <u>130</u>	 <u>22,184</u>
 FUND BALANCE—End of Year	 <u>\$ 37,733</u>	 <u>\$ 95</u>	 <u>\$ 37,828</u>

See accompanying notes and independent accountant's review report.

VILLAGE OF ATLANTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Net Change in Fund Balance—Governmental Funds	\$	15,644
Amounts reported for Governmental Activities		
In the Statement of Activities are different because:		
Governmental Funds report Capital Outlays as		
expenditures. However, in the Statement of		
Activities the cost of these assets is allocated over		
their estimated useful lives as depreciation expense.		
The cost of Capital Assets recorded in the current		
period is		
		258,358
Depreciation expense on Capital Assets is reported in		
the Government-wide Financial Statements, but		
does not require the use of current financial resources		
and is not reported in the Fund Financial Statements.		
Current year depreciation expense is		
		<u>(50)</u>
Net Change in Net Position per Statement of Activities	\$	<u>273,952</u>

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1—INTRODUCTION

The Village of Atlanta in Atlanta, Louisiana (hereafter referred to as the Village) was established, under the provisions of the Lawrason Act, Louisiana Revised Statute 33:321. The Village operates under a Mayor-Board of Aldermen form of government. The Mayor is elected for a four-year term. The two Aldermen are elected every four years from the Village at large. They are compensated for their services.

The Village provides the following services: public safety, streets, and general and administrative services. The Village is located in the southwest part of Winn Parish. It has a population of approximately 175 people.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Village of Atlanta conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

Governmental Accounting Standard Board (GASB) Statement No. 61 amended No 14's established the criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under these provisions, the Village of Atlanta is considered a primary government, since the Village is an independently elected parish official and is not fiscally dependent on any other governmental entity. The primary government is required to consider all entities 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. The accompanying financial statements present information only on the funds that comprise the Village of Atlanta, the primary government.

Basis of Presentation

Government-Wide Financial Statements (GWFS):

As required by Governmental Accounting Standards Board (GASB), the Village has implemented GASB Statement No. 63. GASB Statement No. 63 includes deferred outflows and inflows of resources to the assets and liabilities previously reported on the GWFS and reports the residual effect as Net Position. It changes the titles in the GWFS from Net Assets to Net Position.

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Application of FASB Statements and Interpretations—Reporting on governmental-type and business-type activities are based on FASB Statements and the Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

Capitalized Assets—Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Position. Depreciation of contributed assets of the proprietary fund is charged against contributed capital as opposed to unrestricted net position.

Under the requirements of GASB Statement No. 34, the Village is considered a Phase 3 government as its total annual revenues is less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. Therefore, the Village has opted not to retroactively report these types of capital assets.

Program Revenues—The Statement of Activities presents three categories of program revenues - (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Village. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for specific use.

Indirect Expenses—Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Village has chosen not to do so.

Fund Financial Statements (FFS):

The accounts of the Village are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. 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 various funds of the Village are classified into two categories of governmental: general and grant. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Village. The funds of the Village are described as follows:

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Governmental Funds:

General Fund—The General Fund accounts for the Village’s general activities. It is the general operating fund of the Village and accounts for all financial resources, except those required to be accounted for in other funds.

Grant Fund—The Grant Fund accounts for the Village’s grants, including the collection and disbursement of specific or legally restricted monies, received typically for the acquisition, construction, or repair of general fixed assets.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Village as a whole. Both of these statements are prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Modified Accrual Basis—Fund Financial Statements (FFS)

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 Village considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. In addition, the Village records ad valorem revenue in the year in which the ad valorem taxes are assessed and levied. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Village’s cash and cash equivalents are considered to be cash in demand deposits.

Capital Assets—The Village reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Village maintains a threshold level of \$300 or more for capitalizing capital assets.

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Depreciation of all exhaustible capital assets is recorded as an 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. The assets estimated useful lives are as follows:

Furniture, fixtures, and equipment	5 - 10 years
Buildings	39 - 40 years
Infrastructure	40 - 60 years

In June 1999, the Governmental Accounting Standards Board issued Statement No. 34 which requires the inclusion of infrastructure assets used in governmental activities in the general-purpose financial statements retroactively reported back to 1982. An exception exists for local governments with annual revenues of less than \$10 million. As a result of this exception, the Village has elected to not report its governmental infrastructure retroactively. From this point forward, the Village will use the basic approach to infrastructure reporting for its governmental activities.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Village's FFS expense assets as capital outlays in the year occurring.

Equity Classifications—In the GWFS, equity is classified as net position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—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.

Unrestricted Net Position—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Village implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, has a fund balance of \$37,733 which is classified as unassigned. The Grant Fund has a balance of \$95 which is also classified as unassigned.

Budget—Each year, the Village of Atlanta is required to adopt a general fund budget for the fiscal year. The budget is to be open for public inspection. All budgetary appropriations lap at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3—CASH AND CASH EQUIVALENTS

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.

As of December 31, 2020, the carrying amount of the Village's cash and cash equivalents totaled \$37,965. 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 banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

the name of the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2020, all of the balance is secured from risk by FDIC insurance.

NOTE 4—GRANT DETAILS

In 2018, the Village was awarded an LCDBG grant for a capital outlay expenditure: streets overlay. In 2019 the Village had received \$44,540 related to the project and owed that money to approved vendors: consultants, engineers, contractors, etc. In 2020 an additional \$227,335 was received and \$227,365 paid related to the project. As of December 31, 2020, the project had a receivable of \$27,993 due from LCDBG and had retainage payable of \$27,993 for the streets overlay project. As project was considered substantially complete as of December 31, 2020, and monies due were received and paid within the 90 days subsequent to the fiscal year end, the total project asset was closed out.

NOTE 5—CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2020 are as follows:

<u>Governmental Activities</u>	<u>Balance 01/01/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/20</u>
Capital Assets:				
Construction in Progress-Street	\$ 44,540	\$ 255,358	\$(299,898)	\$ -
Street Improvements	-	299,898	-	299,898
Vehicle (Police)	-	3,000	-	3,000
Less: Accumulated Depreciation	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>(50)</u>
Net Capital Assets	<u>\$ 44,540</u>			<u>\$ 302,848</u>

Depreciation expense for the year ended December 31, 2020 of \$50 is charged to the public safety function.

NOTE 6—AD VALOREM TAXES

The Village levies taxes on real and business personal property located within the boundaries of Village. Property taxes are levied by the Village on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Village levied the following ad valorem taxes for 2020:

	<u>Authorized</u>	<u>Levied</u>
General Corporate Purposes	5.93	5.93

VILLAGE OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

The Village recognizes property tax revenues when levied. The property tax calendar is as follows:

Property Tax Calendar

Assessment Date	January 1
Levy Date	August 31
Tax Bills Mailed	October 15
Total Taxes Due	December 31
Penalties & Interest Added	January 31 of ensuing year
Lien Date	January 31 of ensuing year

NOTE 7—COMPENSATION PAID TO THE MAYOR & BOARD OF ALDERMEN

For the fiscal year ended December 31, 2020 the following compensation was earned by the Village’s management:

Janet Finklea—Mayor (bookkeeping)	\$ 1,750
Janet Finklea—Mayor (per diem)	350
Joyce LeBaron	350
Pamela Carey	<u>350</u>
Total	<u>\$ 2,800</u>

NOTE 8— PENDING LITIGATION

As of December 31, 2020, there were no outstanding suits against the management of the Village of Atlanta.

NOTE 9—SUBSEQUENT EVENTS

Management has evaluated events through June 5, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events with the exception of grant closeout monitoring by LCDBG was ongoing.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

VILLAGE OF ATLANTA
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Taxes			
Ad Valorem	\$ 1,500	\$ 1,540	\$ 40
Insurance Premium	28,500	40,097	11,597
Utility Rebate	5,000	5,020	20
Donation-Noncash	-	3,000	3,000
Interest	<u>-</u>	<u>55</u>	<u>55</u>
Total Revenues	<u>35,000</u>	<u>49,712</u>	<u>14,712</u>
EXPENDITURES:			
Public Safety			
Personnel & Related	4,800	4,800	-
Operational	1,000	650	350
Capital Outlay	1,000	3,000	(2,000)
General Administration			
Personnel & Related	2,800	2,800	-
Operational	23,250	22,783	467
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>32,850</u>	<u>34,033</u>	<u>(1,183)</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over (Under) Expenditures & Other Financing Uses	2,150	15,679	13,529
FUND BALANCE—Beginning of Year	<u>22,054</u>	<u>22,054</u>	<u>-</u>
FUND BALANCE—End of Year	<u>\$ 24,204</u>	<u>\$ 37,733</u>	<u>\$ 13,529</u>

See independent accountant's review report.

SUPPLEMENTARY INFORMATION

VILLAGE OF ATLANTA
SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2020

In accordance with Act 462 of 2015 which amends Act 706 of the 2014 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Agency Head or Chief Executive Officer is presented.

The Village of Dodson is governed by a Mayor and Board of Aldermen. Their compensation as such is noted in the Note Disclosures. The additional payments noted to each of these as required per Act 706 for the fiscal year ended December 31, 2020, are as follows.

Payee	Purpose	Amount
Janet Finklea—Mayor	Meals	\$ 31
	Phone/Internet	1,200
	Mileage	158
Joyce LeBaron	None Additional Noted	N/A
Pamela Carey	None Additional Noted	N/A

Vouchered expenses purchased for the Village’s Office and reimbursed were not included unless for direct benefit of Village as noted above and per Act 462.

See independent accountant’s review report.

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mayor Janet Finklea and Board of Aldermen
Village of Atlanta
P.O. Box 268
Atlanta, Louisiana

I have performed the procedures enumerated below, which were agreed to by the management of the Village of Atlanta 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 December 31, 2020, 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, I 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.

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (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.

No expenditures found to be in violation.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

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

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

Management provided me with the required list of Mayor and Board as Village has no employees.

(Continued)

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

None of the individuals on the list provided in agreed-upon procedure (3) matched any name provided 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 mayor and board members' immediate families appeared as vendors on the list of disbursements.

BUDGETING

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

Management provided me with a copy of the original budget for the year.

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.

It was not noted in the Village of Atlanta's minutes the adopting of the budget.

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

Total actual revenues and expenditures for the year did not exceed budgeted amounts by more than the 5% favorable variance allowed.

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 the payee in the supporting documentation.

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

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each disbursement appeared properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting indicated approvals.

(Continued)

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.

Management represented that they are only required to post a notice of each meeting and the accompanying agenda on the door of the Village's Town Hall building.

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.

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

ADVANCES AND BONUSES

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, 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.

N/A

STATE AUDIT LAW

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

The Village's sworn financials were due March 31, 2020 and appears to have been submitted timely.

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's office 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 COMMENTS AND RECOMMENDATIONS

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

The prior year report dated March 27, 2020, did not include any comments or unresolved matters.

(Continued)

Subsequent to fiscal year end but before the issuance of this review report, LCDBG sent a monitoring report with certain deficiencies related to the LCDBG funding disclosed in Note 4. These findings of deficiency appear to be primarily related to written policies/contracts needing additional wording and interviews that should have been conducted with the contractor's employees in order to be in compliance. The Village has indicated they will address these deficiencies before the deadline set by the Louisiana Office of Community Development and obtain assistance to revise the written portions as required. They also stated that COVID prevented the interviews.

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. I was not engaged to perform, and did not perform, 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my 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 of Atlanta'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.



Shanna Jones, CPA
Winnfield, Louisiana
June 5, 2021

Concluded

VILLAGE OF ATLANTA

LOUISIANA ATTESTATION QUESTIONNAIRE

Shanna Jones, CPA
795 Big Creek Rd
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 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.

We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2020.

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 []

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 []

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 []

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 []

(Continued)

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 []

]

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

Yes [] No []

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

Yes [] No []

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 []

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

Yes [] No []

Meetings

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

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

Prior-Year Comments

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

(Continued)

Yes [] No []

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 []

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

Yes No []

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

Yes No []

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

Yes No []


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 []

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 []

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


Janet Finklea, Mayor
Village of Atlanta

Concluded