

Village of Doyline, Louisiana

Financial Statements

As of and for the Year Ended June 30, 2020

Village of Doyline, Louisiana
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STUART L. REEKS, CPA
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Independent Accountants' Review Report

To the Honorable Steven Bridwell, Mayor
and the Village Council
Village of Doyline, Louisiana
Doyline, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Village of Doyline, Louisiana, as of and for the year ended June 30, 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 management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 21-22 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a 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. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis information 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

Supplementary Information

The supplementary information included in the accompanying Schedule of Compensation Paid to Council Members and Mayor on page 23 and the Schedule of Compensation, Benefits and Other Payments to Agency Head on page 24 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 was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

A handwritten signature in black ink, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart
Certified Public Accountants
March 30, 2021

Village of Doyline
Doyline, Louisiana
Statement of Net Position
June 30, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Cash	\$ 94,569	\$ 2,478	\$ 97,047
Receivables	24,582	4,399	28,981
Prepaid items	8,859		8,859
Capital assets not being depreciated	28,015		28,015
Depreciable capital assets, net	<u>18,142</u>	<u>587,154</u>	<u>605,296</u>
Total Assets	<u>174,167</u>	<u>594,031</u>	<u>768,198</u>
Liabilities			
Accounts payable	<u>3,938</u>	<u>1,275</u>	<u>5,213</u>
Total liabilities	<u>3,938</u>	<u>1,275</u>	<u>5,213</u>
Net Position			
Net investment in capital assets	46,157	587,154	633,311
Restricted for public works	86,255		86,255
Unrestricted	<u>37,817</u>	<u>5,602</u>	<u>43,419</u>
Total net position	<u>\$ 170,229</u>	<u>\$ 592,756</u>	<u>\$ 762,985</u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Statement of Activities
For the Year Ended June 30, 2020

	<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Functions/Programs:</u>						
Governmental activities:						
General government	\$ 167,806	\$	\$	\$ (167,806)	\$	\$ (167,806)
Public safety	57,061	23,220	10,835	(23,006)		(23,006)
Total governmental activities	<u>224,867</u>	<u>23,220</u>	<u>10,835</u>	<u>(190,812)</u>		<u>(190,812)</u>
Business-type activities						
Sewer	82,525	41,007	4,400		(37,118)	(37,118)
Total business-type activities	<u>82,525</u>	<u>41,007</u>	<u>4,400</u>		<u>(37,118)</u>	<u>(37,118)</u>
Total government	<u>\$ 307,392</u>	<u>\$ 64,227</u>	<u>\$ 15,235</u>	<u>(190,812)</u>	<u>(37,118)</u>	<u>(227,930)</u>
General revenues:						
				13,520		13,520
				70,702		70,702
				30,694		30,694
				32,583		32,583
					3	3
				13,675		13,675
				5,600	(5,600)	
				<u>166,774</u>	<u>(5,597)</u>	<u>161,177</u>
				(24,038)	(42,715)	(66,753)
				194,267	635,471	829,738
				<u>\$ 170,229</u>	<u>\$ 592,756</u>	<u>\$ 762,985</u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Balance Sheet
Governmental Fund
June 30, 2020

Assets	<u>General</u>
Cash	\$ 94,569
Receivables	<u>24,582</u>
Total Assets	<u>\$ 119,151</u>
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	<u>\$ 3,938</u>
Total Liabilities	<u>3,938</u>
Fund balances:	
Restricted for public works	86,255
Unassigned	<u>28,958</u>
Total Fund Balances	<u>115,213</u>
Total Liabilities and Fund Balance	<u>\$ 119,151</u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2020

Fund Balance - Governmental Fund	\$ 115,213
Amounts reported for government activities in the Statement of Net Position are different because:	
The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	8,859
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>46,157</u>
Net Position of Governmental Activities	<u><u>\$ 170,229</u></u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2020

Revenues:	<u>General</u>
Taxes	
Sales tax	\$ 70,702
Franchise tax	30,694
Ad Valorem	13,520
Intergovernmental	10,835
Licenses and permits	32,583
Fines and forfeitures	23,220
Miscellaneous	13,675
Total revenues	<u>195,229</u>
Expenditures:	
Current	
General government	164,122
Public safety	50,578
Capital outlays	5,844
Total expenditures	<u>220,544</u>
Excess of revenues over (under) expenditures	(25,315)
Other financing sources (uses):	
Transfer from sewer fund	<u>5,600</u>
Net change in fund balance	(19,715)
Fund balance, beginning of year	<u>134,928</u>
Fund balance, end of year	<u>\$ 115,213</u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in the Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended June 30, 2020

Net change in fund balance - governmental fund	\$	(19,715)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.</p>		176
<p>Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation \$(10,343) exceeds capital outlay \$(5,844) in the current period.</p>		(4,499)
Change in Net Position of Governmental Activities	\$	<u>(24,038)</u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Statement of Net Position
Proprietary Fund
June 30, 2020

	Business-Type Activities
	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
Assets	
Current assets	
Cash	\$ 2,478
Receivables	<u>4,399</u>
Total current assets	<u>6,877</u>
Noncurrent assets	
Sewer system	1,634,917
Less: accumulated depreciation	<u>(1,047,763)</u>
Total noncurrent assets	<u>587,154</u>
Total assets	<u>594,031</u>
Liabilities	
Current liabilities	
Accounts payable	<u>1,275</u>
Total current liabilities	<u>1,275</u>
Net position	
Net investment in capital assets	587,154
Unrestricted	<u>5,602</u>
Total net position	<u>\$ 592,756</u>

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Year Ended June 30, 2020

	Business-Type Activities
	Enterprise Fund
	Sewer Fund
Operating Revenues	
Charges for services - sewer service charges	\$ 41,007
Total operating revenues	41,007
Operating Expenses	
Operator expenses	12,105
Collection fee	3,300
Other	1,530
Utilities	4,004
Repair and maintenance	18,308
Depreciation	43,278
Total operating expenses	82,525
Operating income (loss)	(41,518)
Non-Operating Revenues (Expenses)	
Intergovernmental income	4,400
Interest income	3
Total non-operating revenues (expenses)	4,403
Income (loss) before contributions and transfers	(37,115)
Contributions and transfers:	
Transfer to general fund	(5,600)
Total contributions and transfers	(5,600)
Change in net position	(42,715)
Total net position, beginning of year	635,471
Total net position, end of year	\$ 592,756

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2020

	Business-Type Activities
	Enterprise Fund
	Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers and users	\$ 39,386
Payments to suppliers for goods and services	(39,248)
Net cash provided by operating activities	.138
Cash Flows from Non-Capital Financing Activities	
Transfer to general fund	(5,600)
Intergovernmental revenue	4,400
Net cash (used in) non-capital financing activities	(1,200)
Cash Flows from Investing Activities	
Interest income	3
Net cash provided by investing activities	3
Net (decrease) in cash	(1,059)
Cash, beginning of year	3,537
Cash, end of year	\$ 2,478
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	\$ (41,518)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Depreciation expense	43,278
Increase (decrease) in accounts receivable	(1,622)
Net cash provided by operating activities	\$ 138

See accompanying notes and independent accountants' review report.

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020

Introduction

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

(1) Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

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

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

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

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

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

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

B. Basic Financial Statements – Government-Wide Statements

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

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

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

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

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

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

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

C. Basic Financial Statements – Fund Financial Statements

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

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

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

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

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

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

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

D. Basis of Accounting

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

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

1. Accrual:

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

2. Modified Accrual:

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

E. Cash, Cash Equivalents, and Investments

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

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

F. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

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

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

G. Revenues

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

H. Net Position

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

I. Sales Taxes

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

J. Interfund Activity

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

K. Use of Estimates

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

L. Bad Debts

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

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

M. Capitalized Interest

The Village capitalizes net interest costs and interest earned as part of the cost of constructing various sewer projects when material.

N. Statement of Cash Flows

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

O. Fund Balance

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

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

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

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

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

P. Postretirement Benefits

The Village provides no postretirement benefits to its employees.

Q. Compensated Absences

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

R. Deferred Outflows/Inflows of Resources

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

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

(2) Budgets

The Village follows the following budget practices:

Formal budgetary accounting is employed as a management control. Village of Doyline prepares and adopts a budget each year for its general and utility funds in accordance with Louisiana Revised Statutes. The Village's budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year. Budgets are adopted on a cash basis on all funds. All budget appropriations lapse at year end. There were no budget amendments during the year ended June 30, 2020.

(3) Cash and Cash Equivalents

At June 30, 2020, the Village has cash and cash equivalents (book balances), totaling \$97,047, as detailed below.

A. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2020 (book balances) totaled \$97,047. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

B. Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2020, 100% of the Village's bank balances were secured by FDIC insurance.

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

(4) Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2020 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 28,015	\$	\$	\$ 28,015
Total capital assets, not being depreciated	28,015			28,015
Capital assets, being depreciated				
Buildings and other improvements	54,316			54,316
Machinery and equipment	52,816	5,844		58,660
Total capital assets being depreciated	107,132	5,844		112,976
Less accumulated depreciation for:				
Buildings and improvements	(53,778)	(538)		(54,316)
Machinery and equipment	(30,713)	(9,805)		(40,518)
Total accumulated depreciation	(84,491)	(10,343)		(94,834)
Total capital assets being depreciated, net	22,641	(4,499)		18,142
Governmental activities capital assets, net	\$ 50,656	\$ (4,499)	\$	\$ 46,157
Business-Type Activities:				
Capital assets, being depreciated				
Sewer system	\$ 1,619,954	\$	\$	\$ 1,619,954
Sewer equipment	14,963			14,963
Total capital assets, being depreciated	1,634,917			1,634,917
Less accumulated depreciation for:				
Sewer system	(989,522)	(43,278)		(1,032,800)
Sewer equipment	(14,963)			(14,963)
Total accumulated depreciation	(1,004,485)	(43,278)		(1,047,763)
Total capital assets being depreciated, net	630,432	(43,278)		587,154
Business-type activities capital assets, net	\$ 630,432	\$ (43,278)	\$	\$ 587,154
Depreciation expense for the year ended June 30, 2020 was charged as follows:				
Governmental activities:				
General		\$ 3,860		
Public Safety		6,483		
		\$ 10,343		
Business-Type activities:				
Sewer		\$ 43,278		

(Continued)

Village of Doyline
Doyline, Louisiana
Notes to the Financial Statements
June 30, 2020
(Continued)

(5) Receivables

Receivables at June 30, 2020 are as follows:

Governmental activities:	
Sales and use taxes	\$ 7,566
Franchise Tax	6,181
Intergovernmental	<u>10,835</u>
	<u>24,582</u>
Business-type activities:	
Sewer charges	<u>4,399</u>
	<u>\$ 28,981</u>

(6) Risk Management

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

(7) Subsequent Events

Subsequent events have been evaluated through March 30, 2021, the date the financial statements were available to be issued.

(8) Levied Taxes

The Village levies taxes on real and business personal property located within its boundaries. The Parish Tax Assessor assesses the property values and prepares the Village's property tax roll. The Village bills and collects its own property taxes. Ad valorem taxes are levied and billed to the taxpayers in December, and are payable upon receipt of notice. Ad valorem taxes attach as an enforceable lien on property as of December 31, of each year. Taxes of 5.75 mills were levied and were dedicated for general operating purposes.

(9) Interfund Transfers

During the year ended June 30, 2020, the sewer fund transferred \$5,600 to the general fund for operations.

(10) Uncertainty

As a result of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact financial resources. While the duration on the economic impact is expected to be temporary, there is considerable uncertainty around the duration. The related financial impact and duration cannot be reasonably estimated at this time.

(11) Commitments

The Village has been awarded a LCDBG contract in the amount of \$698,452 for street improvements. The Village has entered into contracts totaling \$549,063. There were no expenditures on those contracts through June 30, 2020.

Village of Doyline
Doyline, Louisiana
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Cash Basis) and Actual
General Fund
For the Year Ended June 30, 2020

	<u>Budgeted Amount</u>		Variance with Final Budget Positive (Negative)
Revenues	<u>Original & Final</u>	<u>Actual Amount</u>	<u>(Negative)</u>
Sales tax	\$ 13,750	\$ 71,526	\$ 57,776
Franchise tax	24,000	30,757	6,757
Ad valorem tax	14,400	13,520	(880)
License and permits	30,000	32,583	2,583
Fines and forfeitures	36,000	23,220	(12,780)
Miscellaneous	4,060	13,675	9,615
Total revenues	<u>122,210</u>	<u>185,281</u>	<u>63,071</u>
Expenditures			
Current			
General government	146,990	163,880	(16,890)
Public safety	14,040	50,578	(36,538)
Capital outlay	<u> </u>	5,844	(5,844)
Total expenditures	<u>161,030</u>	<u>220,302</u>	<u>(59,272)</u>
Revenues over (under) expenditures	(38,820)	(35,021)	3,799
Other financing sources (uses):			
Transfer from sewer fund	<u> </u>	5,600	5,600
Net change in fund balance	(38,820)	(29,421)	9,399
Fund balance, beginning of year	<u>96,430</u>	<u>123,990</u>	<u>27,560</u>
Fund balance, end of year	<u>\$ 57,610</u>	<u>\$ 94,569</u>	<u>\$ 36,959</u>

Village of Doyline
Doyline, Louisiana
Notes to Required Supplementary Information
June 30, 2020

The Village's budget is adopted on a cash basis for all funds. There were no amendments to the June 30, 2020 budget. Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all amendments. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$ (29,421)
Adjustments:	
Revenue accruals – net	(242)
	<u>9,948</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ (19,715)</u>

Village of Doyline
Doyline, Louisiana
Schedule of Compensation Paid to Council Members and Mayor
For the Year Ended June 30, 2020

Mayor:

Steven T. Bridwell	\$	3,600
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Council Members:

Carol Collier		3,000
Crystal Gates		3,000
Jakie Daniels		3,000
	\$	<u>12,600</u>

Village of Doyline
Doyline, Louisiana
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2020

Agency Head: Steven T. Bridwell, Mayor

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

Village of Doyline
Doyline, Louisiana
Schedule of Prior Year Audit Findings
Schedule For Louisiana Legislative Auditor
June 30, 2020

There were two findings for the prior year review report for the year ended June 30, 2019.

2019-1 State Audit Law – Late Submission of Report

Finding: The review report with attestation procedures for the year ended June 30, 2019, was not submitted timely in accordance with state law.

Recommendation: We recommend the Village established appropriate controls for ensuring the required reports will be submitted timely in the future.

Current Status: Finding not repeated

2019-2 Finding - Budget

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

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

Current Status: See repeat finding 2020-1 in current year report

Village of Doyline
Doyline, Louisiana
Schedule of Current Year Audit Findings
Schedule For Louisiana Legislative Auditor
June 30, 2020

2020-1 Finding - Budget

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

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

Cause: The Village did not amend the budget on a timely basis.

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

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

Management Response: The Village will monitor the budget to actual comparisons throughout the year and make the appropriate amendments when needed.

Name of Contact Person: Steven T. Bridwell, Mayor

2020-2 Finding – Fraud/Misappropriation

1. A general statement describing the fraud or misappropriation that occurred: The former Village Clerk was arrested and charged with felony theft. It appears the former Village Clerk has issued herself additional payroll checks that she was not authorized to receive.
2. A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment): Payroll checks
3. The amount of funds or approximate value of assets involved: Approximate amount of funds involved was \$6,075
4. The department or office in which the fraud or misappropriation occurred: Village of Doyline's office.
5. The period of time over which the fraud or misappropriation occurred: July 1, 2019 through June 30, 2020.
6. The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation: Village Clerk
7. The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated: Charges have not yet been adjudicated.

(Continued)

Village of Doyline
Doyline, Louisiana
Schedule of Current Year Audit Findings
Schedule For Louisiana Legislative Auditor
June 30, 2020
(Continued)

8. Is the person who committed or is believed to have committed the act of fraud still employed by the agency? No, the individual is no longer employed by the Village.
9. If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation? Not applicable – no longer employed.
10. Has the agency notified the appropriate law enforcement body about the fraud or misappropriation? Yes, the Louisiana Legislative Auditor's Office, the District Attorney for the 26th Judicial District and the Webster Parish Sheriff's Office have been notified.
11. What is the status of the investigation at the date of the auditor's/accountant's report? The investigation is on-going.
12. If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person? Not applicable – investigation is not complete.
13. What is the status of any related adjudication at the date of the auditor's/accountant's report? Not yet adjudicated.
14. Has restitution been made or has an insurance claim been filed? Unknown.
15. Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only): Yes, the Louisiana Legislative Auditor's Office, the District Attorney for the 26th Judicial District and the Webster Parish Sheriff's Office have been notified.
16. Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner? The Town's internal controls did not detect the matter in question.
17. If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner: Proper controls were not in place to monitor the Village's accounting records. The Village is a small entity and did not have proper segregation of duties.
18. Management's plan to ensure that the fraud or misappropriation does not occur in the future: The Village will establish proper controls over monitoring the accounting records where possible.

COOK & MOREHART

Certified Public Accountants

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CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report On Applying Agreed-Upon Procedures

To the Honorable Steven T. Bridwell, Mayor
and the Village Council
Village of Doyline, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the Village of Doyline and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Doyline's compliance with certain laws and regulations during the year ended June 30, 2020 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statue (R.S.) 39:1551-39:1775 (the state procurement) or R.S. 38:221-2296 (the public bid law), whichever is applicable; report whether the expenditures were made in accordance with these laws.

There were no expenditures made during the year ended June 30, 2020 exceeding the limits previously described.

Code of Ethics for Public Officials and Public Employees

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

The Village provided us with the required list including the noted information.

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

The Village provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from the Village in agreed-upon procedure (3) were also included on the listing obtained from the Village in agreed-upon procedure (2) as immediate family members.

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

5. Obtain a list of all disbursement 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.

Obtained listings, no vendors appeared on both lists.

Budgeting

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

The Village provided us with a copy of the original budget. There were no amendments to the budget during the year ended June 30, 2020.

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

We traced the adoption of the original budget to the minutes of a meeting held on June 10, 2019, which indicated that the budget had been adopted by the Council. No exceptions were noted.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures.

- 1) Revenues met budgeted revenues by 5% or more.
- 2) Expenditures, see Finding 2020-1, exceeded budgeted amounts by greater than 5%.

Accounting and Reporting

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

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

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

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

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

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

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

Meetings

10. Obtain evidence from management indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Village posted its meetings and agendas as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Debt

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

We inspected copies of all bank deposits slips for the 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.

A reading of the minutes of the Village for the year ended June 30, 2020 indicated no approval for the payments noted that constituted bonuses, advances, or gifts.

We also inspected payroll records for the year and noted instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

See Finding 2020-2.

State Audit Law

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

The required report for the year ended June 30, 2020 was 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.; and that were subject to public bid law (R.S. 38:2211, et seq), while the agency was not in compliance with R.S. 24:513 (the audit law).

We inquired and management stated that the Village did not enter into any contracts that utilize state funds that were subject to public bid law while the Village was not in compliance with R.S. 24:513.

Prior Comments and Recommendations

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

See attached Summary Schedule of Prior Year Findings.

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

This report is intended solely for the use of management of the Village of Doyline and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart
Certified Public Accountants
March 30, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

3-30-21 (Date Transmitted)

Cook + Morehart, CPAs (CPA Firm Name)

_____ (CPA Firm Address)

_____ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6-30-20 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the 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 []

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

Yes [] No []

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

see Finding 2020-2

Prior-Year Comments

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

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.

Steven Bidwell MAYOR 3-30-21 Date
Secretary

Treasurer _____ Date

President _____ Date