

VILLAGE OF HEFLIN, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2024

VILLAGE OF HEFLIN, LOUISIANA
Financial Statements
As of and for the year ended December 31, 2024

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Compilation Report		1
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements		
Governmental Funds		
Balance Sheet	C	6
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Financial Statement of Net Position	D	7
Statement of Revenues, Expenditures and Changes in Fund Balance	E	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	9
Proprietary Funds		
Statement of Net Position	G	10
Statement of Revenues, Expenses and Changes in Net Position	H	11
Statement of Cash Flows	I	12
	<u>Schedule</u>	<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Budgetary Comparison Schedules	1	14
SUPPLEMENTARY INFORMATION		
Schedule of Compensation Paid Board Members	2	18
Schedule of Compensation, Benefits and Other Payments To Agency Head	3	19
Justice System Fund Schedule – Receiving Entity	4	20
Justice System Funding Schedule – Collecting/Disbursing Entity	5	21
SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR		
Summary Schedule of Prior Year Findings		24
Schedule of Current Year Findings		25

VILLAGE OF HEFLIN, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2024

VILLAGE OF HEFLIN, LOUISIANA
Financial Statements
As of and for the year ended December 31, 2024

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Compilation Report		1
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements		
Governmental Funds		
Balance Sheet	C	6
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Financial Statement of Net Position	D	7
Statement of Revenues, Expenditures and Changes in Fund Balance	E	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	9
Proprietary Funds		
Statement of Net Position	G	10
Statement of Revenues, Expenses and Changes in Net Position	H	11
Statement of Cash Flows	I	12
	<u>Schedule</u>	<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Budgetary Comparison Schedules	1	14
SUPPLEMENTARY INFORMATION		
Schedule of Compensation Paid Board Members	2	18
Schedule of Compensation, Benefits and Other Payments To Agency Head	3	19
Justice System Fund Schedule – Receiving Entity	4	20
Justice System Funding Schedule – Collecting/Disbursing Entity	5	21
SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR		
Summary Schedule of Prior Year Findings		24
Schedule of Current Year Findings		25

WISE, MARTIN & COLE, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

MICHAEL W. WISE, CPA
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA
MARY A. LANE, CPA

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

CARLOS E. MARTIN, CPA (2020)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

To the Honorable Ralph James, Mayor
and the members of the Board of Alderman
Village of Heflin, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Village of Heflin, Louisiana, as of and for the year ended December 31, 2024, which collectively comprise the Village's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation paid board members and schedule of compensation, benefits, and other payments the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the responsibility of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on pages 14-15 be presented to supplement the basic financial statements:

Budgetary Comparison Schedules

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 for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted Management Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Village's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Village of Heflin, Louisiana.

Wise Martin & Cole LLC

Minden, Louisiana

November 6, 2025

BASIC FINANCIAL STATEMENTS

VILLAGE OF HEFLIN, LOUISIANA

Statement of Net Position
December 31, 2024

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business-type</u>	
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 92,378	\$ 27,454	\$ 119,832
Investments	-	42,518	42,518
Receivable, net	2,602	4,711	7,313
Prepaid	783	3,020	3,803
Internal balances	(16,566)	16,566	-
Inventory	-	16,566	16,566
Restricted assets - noncurrent:			
Cash	-	7,447	7,447
Capital assets:			
Land	6,150	-	6,150
Capital assets, net of depreciation	217,278	343,563	560,841
TOTAL ASSETS	<u>302,625</u>	<u>461,845</u>	<u>764,470</u>
LIABILITIES			
Accounts, salaries, and other payables	6,247	3,920	10,167
Deposit payable	-	7,447	7,447
Unearned revenues	1,107	-	1,107
TOTAL LIABILITIES	<u>7,354</u>	<u>11,367</u>	<u>18,721</u>
NET POSITION			
Net investment in capital assets	223,428	343,563	566,991
Unrestricted	71,843	106,915	178,758
TOTAL NET POSITION	<u>\$ 295,271</u>	<u>\$ 450,478</u>	<u>\$ 745,749</u>

See accountants' report.

STATEMENT B

VILLAGE OF HEFLIN, LOUISIANA

Statement of Activities
For the year Ended December 31, 2024

Functions:	Program Revenues				Net (Expenses)/ Revenue	Net (Expenses) Revenues and Changes of Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital grants & contributions		Governmental Activities	Business-type Activities	Total
Governmental activities:								
General government	\$ (46,883)	\$ 6,206	\$ 3,000	\$ -	\$ (37,677)	\$ (37,677)	\$ -	\$ (37,677)
Public safety	(23,609)	10,096	11,050	5,790	3,327	3,327	-	3,327
Total governmental activities	(70,492)	16,302	14,050	5,790	(34,350)	(34,350)	-	(34,350)
Business-type activities:								
Water	(87,232)	53,260	16,566	-	(17,406)	-	(17,406)	(17,406)
Total primary government	\$ (157,724)	\$ 69,562	\$ 30,616	\$ 5,790	\$ (51,756)	(34,350)	(17,406)	(51,756)
General revenues:								
Franchise taxes						35,306	-	35,306
Unrestricted grants						14,612		14,612
Interest income						340	943	1,283
Miscellaneous						330	-	330
Transfers						(14,612)	14,612	-
Total general revenues and transfers						35,976	15,555	51,531
Change in net position						1,626	(1,851)	(225)
Net position-beginning						293,645	452,329	745,974
Net position-ending						\$ 295,271	\$ 450,478	\$ 745,749

See accountants' report.

STATEMENT C

VILLAGE OF HEFLIN, LOUISIANA

Balance Sheet - Governmental Funds
December 31, 2024

	General Fund	American Rescue Plan Fund	Total
ASSETS			
Cash and cash equivalents	\$ 74,705	\$ 17,673	\$ 92,378
Accounts receivable	<u>2,602</u>	<u>-</u>	<u>2,602</u>
TOTAL ASSETS	<u>\$ 77,307</u>	<u>\$ 17,673</u>	<u>\$ 94,980</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts, salaries, and other payables	\$ 6,247	\$ -	\$ 6,247
Unearned revenues	-	1,107	1,107
Due to other funds	<u>-</u>	<u>16,566</u>	<u>16,566</u>
TOTAL LIABILITIES	<u>6,247</u>	<u>17,673</u>	<u>23,920</u>
FUND BALANCES			
Unassigned	<u>71,060</u>	<u>-</u>	<u>71,060</u>
TOTAL FUND BALANCES	<u>71,060</u>	<u>-</u>	<u>71,060</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 77,307</u>	<u>\$ 17,673</u>	<u>\$ 94,980</u>

See accountants' report.

STATEMENT D

VILLAGE OF HEFLIN, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
December 31, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances, total governmental funds (Statement C)	\$ 71,060
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements	223,428
Other assets used in governmental activities that are not financial resources and, therefore are not reported in the fund financial statements	<u>783</u>
Net position of governmental activities (Statement A)	<u>\$ 295,271</u>

See accountants' report.

STATEMENT E

VILLAGE OF HEFLIN, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds
For the year ended December 31, 2024

	General Fund	American Rescue Plan Fund	Total
REVENUES			
Franchise taxes	\$ 35,306	\$ -	\$ 35,306
Fees and rentals	5,618	-	5,618
Intergovernmental revenues:			
Federal	-	20,402	20,402
State	7,800	-	7,800
Fines and forfeitures	10,081	-	10,081
Investment earnings	340	-	340
Other revenues	7,183	-	7,183
Total revenues	<u>66,328</u>	<u>20,402</u>	<u>86,730</u>
EXPENDITURES			
General government:			
Utilities	15,020	-	15,020
Salaries and related expenditures	5,279	-	5,279
Office supplies	1,327	-	1,327
Advertising	274	-	274
Insurance	5,705	-	5,705
Repairs and maintenance	6,894	-	6,894
Accounting	4,609	-	4,609
Dues and subscriptions	325	-	325
Miscellaneous	1,850	-	1,850
Public safety:			
Salaries and related expenditures	13,671	-	13,671
Miscellaneous	5,520	-	5,520
Capital outlay	5,790	-	5,790
Total expenditures	<u>66,264</u>	<u>-</u>	<u>66,264</u>
Excess (deficiency) of revenues over expenditures	64	20,402	20,466
OTHER FINANCING SOURCES (USES)			
Transfers in	5,790	-	5,790
Transfers out	-	(20,402)	(20,402)
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,790</u>	<u>(20,402)</u>	<u>(14,612)</u>
Net change in fund balances	5,854	-	5,854
Fund balance - beginning	<u>65,206</u>	<u>-</u>	<u>65,206</u>
Fund balance - ending	<u>\$ 71,060</u>	<u>\$ -</u>	<u>\$ 71,060</u>

See accountants' report.

STATEMENT F**VILLAGE OF HEFLIN, LOUISIANA**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balance of the Governmental Fund to the Statement of Activities
For the year ended December 31, 2024

Net change in fund balances, total governmental funds, (Statement E)	\$ 5,854
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(5,011)
Other expenses reported in the Statement of Activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>783</u>
Change in Net Position of Governmental Activities, (Statement B)	<u><u>\$ 1,626</u></u>

See accountants' report.

STATEMENT G

VILLAGE OF HEFLIN, LOUISIANA

Statement of Net Position, Proprietary Fund
December 31, 2024

	Business-type Activity Water Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 27,454
Investments	42,518
Accounts receivable, net of allowance	4,711
Prepaid	3,020
Inventory	16,566
Due from other funds	16,566
Total current assets	<u>110,835</u>
Noncurrent assets:	
Restricted assets:	
Cash	7,447
Capital assets:	
Plant and equipment	1,029,949
Less: accumulated depreciation	<u>(686,386)</u>
Total noncurrent assets	<u>351,010</u>
TOTAL ASSETS	<u>461,845</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	3,920
Deposit payable	<u>7,447</u>
Total current liabilities	<u>11,367</u>
TOTAL LIABILITIES	<u>11,367</u>
NET POSITION	
Invested in capital assets	343,563
Unrestricted	<u>106,915</u>
TOTAL NET POSITION	<u>\$ 450,478</u>

See accountants' report.

VILLAGE OF HEFLIN, LOUISIANA

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund
For the year ended December 31, 2024

	Business-type Activity
	<u>Water Fund</u>
Operating revenues	
Charges for services	
Water sales	\$ 53,260
Total operating revenues	<u>53,260</u>
Operating expenses	
Salaries	12,900
Utilities	5,518
Office expense	2,410
Accounting	1,581
Depreciation	22,897
Repairs and maintenance	25,464
Taxes	985
Insurance	14,642
Other	835
Total operating expenses	<u>87,232</u>
Operating income (loss)	<u>(33,972)</u>
Nonoperating revenues (expenses)	
Capital contributions	16,566
Interest income	943
Total nonoperating revenues (expenses)	<u>17,509</u>
Income (loss) before transfers	(16,463)
Transfers in	<u>14,612</u>
Change in net position	(1,851)
Net position - beginning	<u>452,329</u>
Net position - ending	<u>\$ 450,478</u>

See accountants' report.

STATEMENT I

VILLAGE OF HEFLIN, LOUISIANA

Statement of Cash Flows, Proprietary Fund
For the year ended December 31, 2024

	Business-type Activity Water Fund
Cash flows from operating activities	
Receipts from customers	\$ 56,752
Payments to employees	(12,900)
Payments to suppliers	(71,490)
Net cash provided (used) by operating activities	(27,638)
Cash flows from financing activities	
Interfund transfers	13,116
Net cash provided (used) by financing activities	13,116
Cash flows from investing activities	
Interest and dividends received	37
Net cash provided (used) by investing activities	37
Net increase (decrease) in cash and cash equivalents	(14,485)
Cash and cash equivalents, beginning of year	49,386
Cash and cash equivalents, end of year	\$ 34,901
Reconciliation of operating income to net cash provided (used) by operating activities	
Operating income (loss)	\$ (33,972)
Depreciation	22,897
(Increase) decrease in accounts receivable	2,942
(Increase) decrease in inventories	(16,566)
(Increase) decrease in prepaids	(3,020)
Increase (decrease) in accounts payable	(469)
Increase (decrease) in customer deposits	550
Total adjustments	6,334
Net cash provided (used) by operating activities	\$ (27,638)

See accountants' report.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF HEFLIN, LOUISIANA

Budgetary Comparison Schedule - General Fund
For the year ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Cash Basis</u>	
Revenues				
Utility and franchise taxes	\$ 39,000	\$ 39,000	\$ 32,704	\$ (6,296)
Fees and rentals	1,500	1,500	5,618	4,118
Intergovernmental revenues	38,843	38,843	7,800	(31,043)
Fines and forfeitures	25,100	25,100	10,081	(15,019)
Investment earnings	200	200	340	140
Other	<u>14,900</u>	<u>14,900</u>	<u>7,183</u>	<u>(7,717)</u>
Total revenues	<u>119,543</u>	<u>119,543</u>	<u>63,726</u>	<u>(55,817)</u>
Expenditures				
General government:				
Utilities	16,000	16,000	15,035	965
Salaries and related expenses	10,600	10,600	5,171	5,429
Office supplies	2,300	3,380	1,327	2,053
Advertising	2,000	2,000	274	1,726
Insurance	7,000	7,000	5,705	1,295
Repairs and maintenance	19,500	16,420	6,926	9,494
Legal and accounting	3,800	5,800	3,550	2,250
Dues and subscriptions	1,000	1,000	325	675
Miscellaneous	7,700	7,700	2,159	5,541
Public safety:				
Salary and related expenses	6,000	6,950	12,918	(5,968)
Miscellaneous	11,000	10,050	5,169	4,881
Capital outlay	<u>-</u>	<u>-</u>	<u>5,790</u>	<u>(5,790)</u>
Total expenditures	<u>86,900</u>	<u>86,900</u>	<u>64,349</u>	<u>22,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,643</u>	<u>32,643</u>	<u>(623)</u>	<u>(33,266)</u>
Other financing sources (uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>5,790</u>	<u>5,790</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,790</u>	<u>5,790</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>32,643</u>	<u>32,643</u>	<u>5,167</u>	<u>(27,476)</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>69,215</u>	<u>69,215</u>
Fund balance at end of year	<u>\$ 32,643</u>	<u>\$ 32,643</u>	<u>\$ 74,382</u>	<u>\$ 41,739</u>

VILLAGE OF HEFLIN, LOUISIANA

Budgetary Comparison Schedule - Special Revenue Fund - American Rescue Plan Fund
For the year ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Cash Basis</u>	<u>Final Budget Over (Under)</u>
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures				
General government:				
Office supplies	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	(20,402)	(20,402)
Total Other Financing Sources (Uses)	-	-	(20,402)	(20,402)
Excess of revenues over expenditures and other uses	-	-	(20,402)	(20,402)
Fund balance at beginning of year	-	-	38,075	38,075
Fund balance at end of year	\$ -	\$ -	\$ 17,673	\$ 17,673

VILLAGE OF HEFLIN, LOUISIANA

Notes to Budgetary Comparison Schedules For the year ended December 31, 2024

01) The Village of Heflin's budget is adopted on a cash basis.

02) The following schedule reconciles the excess of revenues of expenditures on cash basis with the excess of revenues over expenditures on GAAP basis.

Excess of revenues over expenditures, GAAP basis	\$ 5,854
To adjust for accounts receivable	(2,602)
To adjust for payables	<u>1,915</u>
Excess of revenues over expenditure, cash basis	<u>\$ 5,167</u>

03) A budget was not adopted for the Special Revenue Fund - American Rescue Plan Fund.

SUPPLEMENTARY INFORMATION

VILLAGE OF HEFLIN, LOUISIANA

Schedule of Compensation Paid Board Members
As of and for the year ended December 31, 2024

The following served on the Board without compensation or other benefits:

Ralph James	Mayor
Hallie DeMoss	Alderman
Matt Austin	Alderman
Robert Stachowicz	Alderman

SCHEDULE 3

VILLAGE OF HEFLIN, LOUISIANA

Schedule of Compensation, Benefits and Other
Payments to Agency Head
As of and for the year ended December 31, 2024

Agency Head: Ralph James, Mayor

No payments made as of and for the year ended December 31, 2024.

Village of Heflin**Justice System Funding Schedule - Receiving Schedule**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Agency Remitting Money	Remittance Type		
Department of Public Safety and Corrections Public Safety Services	f. Criminal Court Costs/Fees	50	38

Village of Heflin

Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	-	-
2. Collections		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	599	356
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	5,554	3,484
Total Collected	6,153	3,840
3. Deductions: Collections Retained by the Village of Heflin		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the Village of Heflin		
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	5,554	3,484
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	5,554	3,484
5. Deductions: Total Disbursements to Other Governments & Nonprofits	599	356
6. Total Amounts Disbursed/Retained	6,153	3,840
7. Ending Cash Balance	-	-
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

Village of Heflin

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
LA Commission on Law Enforcement and Administration of Criminal Justice	\$1816. Crime Victims Reparations Fund; creation; sources and use of funds	R.S. 46:1816(E)	f. Criminal Court Costs/Fees	171	123
Ware Youth Center		R.S. 15:1097.6	f. Criminal Court Costs/Fees	165	98
Criminalistics Laboratory North Louisiana	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	110	50
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	13	7
Department of the Treasury	\$2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	120	65
Department of the Treasury	\$2531. Intentional littering prohibited; criminal penalties; simple littering prohibited; civil penalties; special court costs	R.S. 30:2531 (C)(1)	f. Criminal Court Costs/Fees	20	13

SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR

BY SENATE JOINT RESOLUTION NO. 100, 1991

VILLAGE OF HEFLIN, LOUISIANA

**Summary Schedule of Prior Year Findings
As of and for the year ended December 31, 2024**

2023-01 Late filing

Condition: The Village did not file its annual report for the year ended December 31, 2023, by the due date.

Status: Not resolved, see comment 2024-01

2023-02 Budget Compliance

Condition: A budget was not adopted for the Special Revenue fund by the Village for the year ended December 31, 2023. Budgeted revenues exceeded actual revenues for the General fund by more than 5% and actual expenditures exceeded budgeted expenditures for both funds by more than 5%.

Status: Not resolved, see comment 2024-02

VILLAGE OF HEFLIN, LOUISIANA

Schedule of Current Year Findings As of and for the year ended December 31, 2024

2024-01 Late filing

Criteria: Louisiana Revised Statute 24:513 requires the compilation of the Village of Heflin to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the Village's year end. The due date for the report was June 30, 2025.

Condition: The Village did not file its annual report for the year ended December 31, 2024, by the due date.

Cause: Records needed to complete the compilation were not provided to accountant performing review in time to file annual report timely. The accountant also had staff loss during the year and was not able to complete the scheduled compilation of the Village as planned.

Effect: Compilation was not able to be completed for submission by June 30, 2025, resulting in noncompliance with the requirements of Louisiana Revised Statute 24:513.

Recommendation: We recommend that the Village of Heflin ensure that all records requested are provided to allow timely performance of annual reporting.

Management's response: The Village of Heflin is aware of the filing requirements and will ensure records are made available to submit the annual report by the due date.

2024-02 Budget Compliance

Criteria: R.S 39:1301-1315 sets forth compliance requirements concerning the Local Government Budget Act including the following:

- A budget should be adopted for general and special revenue funds showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year.
- Budgets should be amended when expected budgeted revenues will exceed actual revenues by more than 5% and when actual expenditures exceed budgeted expenditures by more than 5%.

Condition: A budget was not adopted for the ARPA fund which is a special revenue fund by the Village for the year ended December 31, 2024. Budgeted revenues exceeded actual revenues for the General fund by more than 5% and actual expenditures exceeded budgeted expenditures for both funds by more than 5%.

Cause: Unknown

Effect: Budget does not meet requirements of Local Government Budget Act.

Recommendation: The Village should adopt an annual budget in accordance with Louisiana law.

Management's response: We will take steps to adopt the required budget in the future. Budget will be reviewed and amended to make sure in compliance with the 5% rule.