



## **Dees Gardner, Certified Public Accountants, LLC**

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July 28, 2021

Louisiana Legislative Auditor – Local Government Services

Post Office Box 94397

Baton Rouge, LA

To whom it may concern:

The following sworn financial statements for the year ended June 30, 2018 are being resubmitted to correct the balances previously submitted. The previously submitted June, 30 2018 sworn financial statements used the accrual basis of accounting, beginning fund balance did not match prior years, the balance sheet did not balance, salary expense were reported on net check amounts and payroll taxes were overstated.

Sincerely,

*Dees Gardner, Certified Public Accountants, LLC*

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Village of Longstreet, Louisiana

Address: P.O. Box 187, Keatchie, LA 71046

Telephone: (318) 697-2008 Email: wsuezq@aol.com

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

## AFFIDAVIT

Personally came and appeared before the undersigned authority, Wanda Sue Fields, Mayor (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Village of Longstreet, Louisiana (entity's name) as of June 30, 2018 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations.

Complete if Applicable: In addition, Wanda Sue Fields, Mayor (officer's name), who duly sworn, deposes, and says that Village of Longstreet, Louisiana (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2018 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Sue Fields  
OFFICER'S SIGNATURE

Mayor  
OFFICER'S TITLE

Sworn to and subscribed before me, this 15 day of July, 20 21

Missy Lawrence  
NOTARY PUBLIC SIGNATURE & SEAL

MISSY LAWRENCE, NOTARY PUBLIC  
DESOTO PARISH, LOUISIANA  
MY COMMISSION IS FOR LIFE  
NOTARY ID # 53245





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Mayor Sue Fields and the  
Board of Aldermen  
Village of Longstreet, Louisiana  
Longstreet, Louisiana

Management is responsible for the accompanying financial statements of the Village of Longstreet, Louisiana, which comprise the balance sheet as of June 30, 2018, and the related statement of cash receipts and disbursements for the year then ended, included in the accompanying prescribed form. 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 AICPA. We did not audit or review the financial statements included in the accompanying prescribed form 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.

### **Other Matters**

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of Louisiana Revised Statute 24:514 and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statement. The information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the schedule and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

*Dees Gardner, Certified Public Accountants, LLC*

Mansfield, Louisiana  
July 13, 2021

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

## Statement of Receipts and Disbursements

## Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Franchise Taxes	\$ 2,098	\$	\$ 2,098
2. Insurance Premium Tax	5,235		5,235
3. Non-potable Water Sales	51,482		51,482
4. Insurance Reimbursement	6,560		6,560
5. Interest Income	23		23
<b>6. Total receipts</b> (add lines 1 - 5)	<u>\$ 65,398</u>	<u>\$</u>	<u>\$ 65,398</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Salaries	\$ 10,163	\$	\$ 10,163
8. Utilities	6,695		6,695
9. Insurance	2,959		2,959
10. Repairs & Maintenance	7,840		7,840
11. Outside Contract Services	4,395		4,395
12. Other General Govt	5,005		5,005
<b>13. Total Disbursements</b> (add lines 7 - 12)	<u>\$ 37,057</u>	<u>\$</u>	<u>\$ 37,057</u>
14. Change in fund balance ( Lines 6 minus 13)	\$ 28,341	\$	\$ 28,341
15. Fund Balance at beginning of year	\$ 135,325	\$	\$ 135,325
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 163,666	\$	\$ 163,666

**Identify the Basis of Accounting, if not using Cash-Basis:** \_\_\_\_\_

**NOTE:** If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

## Balance Sheet

## Statement B

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end)			
1. Cash and cash equivalents	\$ 164,708	\$	\$ 164,708
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other			
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 164,708</u>	<u>\$</u>	<u>\$ 164,708</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (brief description): Current liabilities	\$ 1,042	\$	\$ 1,042
8.			
9.			
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	1,042		1,042
12. Fund balance (amount from Line 16 on Statement A)	163,666		163,666
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 164,708</u>	<u>\$</u>	<u>\$ 164,708</u>

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Wanda Sue Fields, Mayor

Purpose	Dollar Amount
1. Salary	1. 2400
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other Payroll Taxes	4. 184
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10. 96
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18. 2,680

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)