

VILLAGE OF BONITA, LOUISIANA

FINANCIAL REPORT

June 30, 2015

HILL, INZINA & COMPANY

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HILL, INZINA & COMPANY

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Honorable Kathy Moses, Mayor,
and Members of the Board of Aldermen
Village of Bonita, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Village of Bonita, Louisiana (the "Village"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Basis for Qualified Opinion

The auditor was unable to obtain sufficient and appropriate evidence that all revenues related to traffic fines and utility fees had been reported and that expenditures related to payroll were not overstated for the fiscal year ended June 30, 2015. The majority of the evidence not available should have been retained by the previous administration who was no longer available for questioning. We do not believe that the audit evidence that we obtained was sufficient and appropriate to provide a basis for an unqualified audit opinion.

Qualified Opinion

In our opinion, except for the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Village as of June 30, 2015, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison schedule be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2015, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

/s/ Hill, Inzina & Co.

December 23, 2015

REQUIRED SUPPLEMENTARY INFORMATION (Part 1 of 2)

VILLAGE OF BONITA, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of and for the Year Ended June 30, 2015

As management of Village of Bonita, Louisiana (the "Village"), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the year ended June 30, 2015. This discussion and analysis of management is designed to provide an objective and easy-to-read analysis of the Village's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Village's finances. It is also intended to provide readers with an analysis of the short-term and long-term activities of the Village based on information presented in the financial report and fiscal policies that have been adopted by the Village. Specifically, this section is designed to assist the readers in focusing on significant financial issues, provide an overview of the Village's financial activity, identify changes in the Village's financial position (its ability to address the next and subsequent years' challenges), identify any material deviations from the financial plan (approved budget), and identify individual issues or concerns of individual funds.

As with other sections of this financial report, the information contained within this discussion and analysis of management should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and supplementary information that are provided in addition to this discussion and analysis of management.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's financial statements. The Village's basic financial statements consist of the following components:

1. Government-wide financial statements.
2. Fund financial statements.
3. Notes to financial statements.

In addition to the basic financial statements, the Village also includes in a subsequent section of this report additional information to supplement the basic financial statements.

1. Government-wide financial statements

Government-wide financial statements are designed by GASB Statement No. 34 to change the way in which government financial statements are presented. It now provides readers for the first time with a concise "entity-wide" statement of net position and statement of activities, seeking to give the users of the financial statements a broad overview of the Village's financial position and results of operations in a manner similar to a private-sector business.

The statement of net position presents information on all of the Village's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or weakening. Evaluation of the overall economic health of the Village would extend to other nonfinancial factors in addition to the financial information provided in this report.

The statement of activities presents information detailing how the Village's net position changed during the most recent year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of this statement is to show the financial reliance of the Village's distinct activities or functions on revenues provided by the citizenry of the Village.

The government-wide financial statements report governmental activities of the Village that are principally supported by tax revenues. Governmental activities include general administrative, sanitation, public safety (police), and public works (streets) services.

2. Fund financial statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Village uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Village as a whole with major funds being separately reported.

The Village has two types of funds:

1. Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Village's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near term.
2. The proprietary fund is reported in the fund financial statements and generally reports services for which the Village charges customers a fee. The fund essentially encompasses the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the Village. Proprietary fund financial statements provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail.

As the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. A reconciliation from both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances to the government-wide statements is provided to assist in understanding the differences between these two perspectives.

3. Notes to financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes begin immediately following the basic financial statements.

Government-Wide Financial Analysis

The following provides a summary of the net position (in thousands) of the Village as of June 30:

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 80	\$ 58	\$ 54	\$ 58	\$ 134	\$ 116
Capital assets	<u>457</u>	<u>463</u>	<u>2,117</u>	<u>2,190</u>	<u>2,574</u>	<u>2,653</u>
Total assets	<u>\$ 537</u>	<u>\$ 521</u>	<u>\$ 2,171</u>	<u>\$ 2,248</u>	<u>\$ 2,708</u>	<u>\$ 2,769</u>
Other liabilities	<u>\$ 48</u>	<u>\$ 43</u>	<u>\$ 60</u>	<u>\$ 33</u>	<u>\$ 108</u>	<u>\$ 76</u>
Net position:						
Invested in capital assets	\$ 457	\$ 451	\$ 2,117	\$ 2,178	\$ 2,574	\$ 2,629
Restricted	35	12	16	12	51	24
Unrestricted (deficit)	<u>(3)</u>	<u>15</u>	<u>(22)</u>	<u>25</u>	<u>(25)</u>	<u>40</u>
Total net position	<u>\$ 489</u>	<u>\$ 478</u>	<u>\$ 2,111</u>	<u>\$ 2,215</u>	<u>\$ 2,600</u>	<u>\$ 2,693</u>

As noted earlier, net position may serve over time as a useful indicator of the Village's financial position. The Village will use the unrestricted net position to meet the ongoing obligations to users of its services and creditors.

The following summarizes the Village's net position changes (in thousands) between the two years ended June 30, 2015 and 2014:

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Totals</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program revenues:						
Charges for services	\$ 104	\$ 66	\$ 76	\$ 93	\$ 180	\$ 159
Operating grants and contributions	33	-	-	-	33	-
Capital grants and contributions	8	15	-	76	8	91
General revenues:						
Taxes	66	63	-	-	66	63
Intergovernmental	1	6	-	-	1	6
Unrestricted investment earnings and miscellaneous	<u>1</u>	<u>1</u>	<u>4</u>	<u>-</u>	<u>5</u>	<u>1</u>
Total revenues	<u>\$ 213</u>	<u>\$ 151</u>	<u>\$ 80</u>	<u>\$ 169</u>	<u>\$ 293</u>	<u>\$ 320</u>
Expenses:						
Current	\$ 212	\$ 165	\$ -	\$ -	\$ 212	\$ 165
Debt service	1	1	-	-	1	1
Operating	<u>-</u>	<u>-</u>	<u>184</u>	<u>184</u>	<u>184</u>	<u>184</u>
Total expenses	<u>\$ 213</u>	<u>\$ 166</u>	<u>\$ 184</u>	<u>\$ 184</u>	<u>\$ 397</u>	<u>\$ 350</u>
Excess (deficiency) before transfers						
	\$ -	\$(15)	\$(104)	\$(15)	\$(104)	\$(30)
Transfers in (out)	<u>-</u>	<u>(12)</u>	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position						
	<u>\$ -</u>	<u>\$(27)</u>	<u>\$(104)</u>	<u>\$(3)</u>	<u>\$(104)</u>	<u>\$(30)</u>

The Village's total revenues decreased by \$27,000 while the total cost of all programs and services increased by \$47,000. The majority of the revenue decrease was attributable to a decrease in charges for services and the receipt of capital grants in the year ended June 30, 2014. The Village's expenses cover a range of services with the majority related to personnel costs.

General revenues are those available for the Village to pay for the governmental activities. For the year ended June 30, 2015, taxes were the largest general revenue source for the Village. Sales taxes were the largest individual tax revenue source.

Program revenues derive directly from the program itself or from parties outside the Village's taxpayers or citizenry. As a whole, they reduce the cost of the function to be financed from the Village's general revenues.

Business-Type Activities

Operating expenses of the business-type activities for the year ended June 30, 2015 remained relatively the same as the previous year but revenues decreased by \$17,000.

Financial Analysis of Governmental Fund

As of June, 2015, the Village's governmental fund reported an ending fund balance of \$43,345, an increase of only \$5,893 from \$37,452 as of June 30, 2014. The fund balance of the governmental fund is classified as unassigned as it is available for any purpose.

Budgetary Highlights

The Village made no amendments to its General Fund and Water and Sewer Fund budgets for the year ended June 30, 2015. Actual expenditures of the General Fund of \$207,600 exceeded budgeted expenditures of \$130,805 by \$76,795 or 58.7%.

Capital Assets

As of June 30, 2015, the Village had invested \$2.5 million in a broad range of capital assets, including land, buildings, vehicles, streets, and water and sewer systems. The major capital asset additions made during the year ended June 30, 2015 was for two pieces of equipment.

Economic Factors and Next Year's Budget

Total revenues in the Village's proposed budget for the General Fund for the year ending June 30, 2016 were increased to \$229,511 from the total revenues budgeted for the year ended June 30, 2015 of \$130,805.

Requests for Information

This financial report is designed to provide a general overview of the Village's financial picture for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Clerk, P.O. Box 278, Bonita, Louisiana 71223.

BASIC FINANCIAL STATEMENTS

VILLAGE OF BONITA, LOUISIANA

STATEMENT OF NET POSITION

June 30, 2015

ASSETS	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Totals</u>
Cash	\$ 36,460	\$ 3,325	\$ 39,785
Receivables:			
Sales taxes	2,923	-	2,923
Accounts	-	8,526	8,526
Restricted assets:			
Cash	22,728	24,682	47,410
Certificate of deposit	-	11,959	11,959
Due from other funds	17,600	5,750	23,350
Capital assets:			
Land	40,129	6,758	46,887
Other capital assets, net of depreciation	416,685	2,110,639	2,527,324
Total assets	<u>\$ 536,525</u>	<u>\$ 2,171,639</u>	<u>\$ 2,708,164</u>
LIABILITIES			
Accounts payable	\$ 15,548	\$ 1,143	\$ 16,691
Payroll accruals and withholdings	15,068	20,451	35,519
Due to other funds	5,750	13,000	18,750
Payable from restricted assets:			
Customers' deposits	-	13,448	13,448
Due to other funds	-	4,600	4,600
Long-term liabilities:			
Due within one year	7,241	4,000	11,241
Due in more than one year	4,000	4,000	8,000
Total liabilities	<u>\$ 47,607</u>	<u>\$ 60,642</u>	<u>\$ 108,249</u>
NET POSITION			
Invested in capital assets	\$ 456,814	\$ 2,117,397	\$ 2,574,211
Restricted	35,223	16,343	51,566
Unrestricted (deficit)	<u>(3,119)</u>	<u>(22,743)</u>	<u>(25,862)</u>
Total net position	<u>\$ 488,918</u>	<u>\$ 2,110,997</u>	<u>\$ 2,599,915</u>

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

STATEMENT OF ACTIVITIES
As of and for the Year Ended June 30, 2015

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u> <u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Functions/Programs:				
Governmental activities:				
Current	\$ 212,533	\$ 104,096	\$ 33,387	\$ 8,267
Debt service	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	\$ 213,133	\$ 104,096	\$ 33,387	\$ 8,267
Business-type activities:				
Water and sewer	<u>183,826</u>	<u>75,648</u>	<u>-</u>	<u>-</u>
Total government	<u>\$ 396,959</u>	<u>\$ 179,744</u>	<u>\$ 33,387</u>	<u>\$ 8,267</u>

General revenues:

Taxes:

Property

Franchise

Sales

Intergovernmental

Unrestricted investment earnings and
miscellaneous

Total general revenues

Changes in net positions

Net positions - beginning

Net positions - ending

See notes to financial statements.

Net (Expense) Revenue and Changes in Net Position

<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Totals</u>
\$(66,783)	\$ -	\$(66,783)
<u>(600)</u>	<u>-</u>	<u>(600)</u>
\$(67,383)	\$ -	\$(67,383)
<u>-</u>	<u>(108,178)</u>	<u>(108,178)</u>
<u>\$(67,383)</u>	<u>\$(108,178)</u>	<u>\$(175,561)</u>
\$ 23,531	\$ -	\$ 23,531
4,867	-	4,867
37,781	-	37,781
352	-	352
<u>1,212</u>	<u>4,301</u>	<u>5,513</u>
<u>\$ 67,743</u>	<u>\$ 4,301</u>	<u>\$ 72,044</u>
\$ 360	\$(103,877)	\$(103,517)
<u>488,558</u>	<u>2,214,874</u>	<u>2,703,432</u>
<u>\$ 488,918</u>	<u>\$ 2,110,997</u>	<u>\$ 2,599,915</u>

VILLAGE OF BONITA, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND

June 30, 2015

ASSETS

Cash	\$	36,460
Sales taxes receivable		2,923
Restricted assets:		
Cash		22,728
Due from other funds		<u>17,600</u>
Total assets	\$	<u><u>79,711</u></u>

LIABILITIES

Accounts payable	\$	15,548
Payroll accruals and withholdings		15,068
Due to other funds		<u>5,750</u>
Total liabilities	\$	<u><u>36,366</u></u>

FUND BALANCE

Restricted	\$	29,087
Unassigned		<u>14,258</u>
Total fund balance	\$	<u><u>43,345</u></u>
Total liabilities and fund balance	\$	<u><u>79,711</u></u>

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE - GOVERNMENTAL FUND - GENERAL FUND
As of and for the Year Ended June 30, 2015

Revenues:		
Taxes	\$	66,179
Licenses and permits		10,867
Intergovernmental		42,006
Fines and forfeitures		93,229
Interest and miscellaneous		1,212
Total revenues	\$	<u>213,493</u>
Expenditures:		
Current	\$	185,589
Debt service		4,600
Capital outlay		17,411
Total expenditures	\$	<u>207,600</u>
Net change in fund balance	\$	5,893
Fund balance - beginning		<u>37,452</u>
Fund balance - ending	\$	<u>43,345</u>

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2015

Total fund balance - governmental fund balance sheet	\$ 43,345
Amounts reported for governmental activities in statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	456,814
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	<u>(11,241)</u>
Total net position of governmental activities - government-wide statement of net position	<u>\$ 488,918</u>

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

June 30, 2015

Net change in fund balances - governmental funds \$ 5,893

Amounts reported for governmental activities in statement of activities are different because:

The 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 as depreciation expense. This is the amount by which depreciation expense (\$23,703) exceeded capital outlays (\$17,411) in the current period. (6,292)

Governmental funds report principal on long-term debt obligations as expenses when actually paid. However, in the statement of activities, principal payments are reported as reductions of the related debt. This is the amount related to this reporting difference. 4,000

Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (3,241)

Changes in net position of governmental activities - government-wide statement of activities \$ 360

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

STATEMENT OF NET POSITION - PROPRIETARY FUND - WATER AND SEWER FUND
June 30, 2015

ASSETS

Current assets:		
Cash	\$	3,325
Accounts receivable		8,526
Noncurrent assets:		
Restricted assets:		
Cash		24,682
Certificate of deposit		11,959
Due from other funds		5,750
Capital assets:		
Land		6,758
Other capital assets, net of depreciation		<u>2,110,639</u>
Total assets	\$	<u><u>2,171,639</u></u>

LIABILITIES

Current liabilities:		
Accounts payable	\$	1,143
Payroll accruals and withholdings		20,451
Due to other funds		13,000
Payable from restricted assets:		
Customers' deposits		13,448
Due to other funds		4,600
Revenue bonds payable - current		<u>4,000</u>
Total current liabilities	\$	56,642
Long-term liabilities:		
Revenue bonds payable - net of current portion		<u>4,000</u>
Total liabilities	\$	<u><u>60,642</u></u>

NET POSITION

Invested in capital assets	\$	2,117,397
Unrestricted (deficit)		<u>(6,400)</u>
Total net position	\$	<u><u>2,110,997</u></u>
Total liabilities and net position	\$	<u><u>2,171,639</u></u>

VILLAGE OF BONITA, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION - PROPRIETARY FUND - WATER AND SEWER FUND

As of and for the Year Ended June 30, 2015

Operating revenues:	
Water and sewer fees	\$ 74,640
Miscellaneous	<u>1,008</u>
Total operating revenues	<u>\$ 75,648</u>
Operating expenses:	
Depreciation	\$ 72,287
Insurance	7,025
Office	2,163
Other	7,005
Repairs and maintenance	21,914
Salaries	51,696
Supplies	8,440
Taxes - payroll	4,066
Utilities	<u>9,230</u>
Total operating expenses	<u>\$ 183,826</u>
Operating income (loss)	<u>\$ (108,178)</u>
Nonoperating revenues:	
Interest	\$ 89
Insurance proceeds	<u>4,212</u>
Total nonoperating revenues	<u>\$ 4,301</u>
Change in net position	\$(103,877)
Net position - beginning	<u>2,214,874</u>
Net position - ending	<u>\$ 2,110,997</u>

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

STATEMENT OF CASH FLOWS - PROPRIETARY FUND -
WATER AND SEWER FUND

As of and for the Year Ended June 30, 2015

CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES

Receipts from customers	\$ 74,640
Payments to suppliers	(23,096)
Payments to employees	<u>(51,696)</u>
Net cash provided (used) by operating activities	\$(152)

CASH FLOWS FROM (USED BY) INVESTING ACTIVITIES

Purchase of certificates of deposit	(89)
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CASH FLOWS FROM (USED BY) CAPITAL AND
RELATED FINANCING ACTIVITIES

Repayment of revenue bonds payable	<u>(4,000)</u>
------------------------------------	-----------------

Net increase (decrease) in cash \$(4,241)

Cash - beginning 32,248

Cash - ending \$ 28,007

Reconciliation of operating income (loss) to net cash
provided by operating activities:

Operating income (loss)	\$(108,178)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	72,288
Nonoperating revenues	4,301
(Increase) decrease in due from other funds	17,600
(Increase) decrease in accounts receivable	370
Increase (decrease) in accounts payable	1,143
Increase (decrease) in payroll accruals and withholdings	11,953
Increase (decrease) in liabilities payable from restricted assets	<u>371</u>

Net cash provided (used) by operating activities \$(152)

See notes to financial statements.

VILLAGE OF BONITA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 2015

Note 1. Organization and Summary of Significant Accounting Policies

Village of Bonita, Louisiana (the "Village"), operates under a mayor-board of aldermen form of government in accordance with the provisions of the Lawrason Act. Citizens elect the mayor (at large) and three council members (by districts) who are each compensated monthly. The Village is located in northeast Louisiana, its population is approximately 300, and it employs approximately six people other than the mayor and council members. As of June 30, 2015, the Village services approximately 160 utility customers and maintains approximately five miles of streets.

The Village provides general administrative, public safety (police), public works (streets), sanitation (water and sewer), and public improvements.

GASB Statement No. 14, *The Reporting Entity*, and Statement No. 39, *Determining Whether Certain Organizations Are Component Units - an amendment of GASB Statement No. 14*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the Village is considered a primary government, as it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statements No. 14 and 39, fiscally independent means that the Village may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

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 municipality 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 municipality.
2. Organizations for which the municipality does not appoint a voting majority but are fiscally dependent on the municipality.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

NOTES TO FINANCIAL STATEMENTS

Based on the criteria, the Village has determined that Sewer District No. 1 of Village of Bonita, Louisiana, is a component unit of the reporting entity. As required by generally accepted accounting principles (GAAP), these financial statements present the primary government (the Village) and its component unit. The component unit is reported as part of the municipality and blended with the appropriate municipality funds.

Component units that are legally separate from the municipality, but are so intertwined with the municipality that they are, in substance, the same as the municipality are blended component units. For a component unit to be blended, the organization's board and the municipality must be substantively the same, or the organization must provide services entirely or almost entirely to the municipality.

Considered also in the determination of component units of the reporting entity were Tenth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, and Tenth Ward Volunteer Fire Department. It was determined that this governmental and volunteer entity, respectively, are not component units of the Village's reporting entity.

The more significant of the Village's accounting policies are described below:

Government-Wide Financial Statements:

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Village as a whole. The statements distinguish governmental activities, generally supported by taxes and general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (a) charges for services which report licenses, permits, fees, fines, forfeitures, and other charges to users of the Village's services; (b) operating grants and contributions which finance annual operating activities; and (c) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported instead as general revenues.

NOTES TO FINANCIAL STATEMENTS

Fund Financial Statements:

Fund financial statements are provided for governmental and proprietary funds. Major individual governmental and proprietary funds are reported in separate columns.

Basis of Accounting, Measurement Focus, and Financial Statement Presentation:

The financial statements of the Village are prepared in accordance with GAAP. The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassifications or eliminations of internal activity (between or within funds). However, internal eliminations do not include services provided to Village departments. Reimbursements are reported as reductions to expenses. Proprietary fund financial statements also report using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Village considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest related to long-term debt, as well as expenditures related to compensated absences, which are reported as expenditures only when payment is due.

Major revenue sources susceptible to accrual are ad property taxes, sales taxes, intergovernmental revenues, and water and sewer fees. In general, other revenues are recognized when cash is received.

Operating income reported in the proprietary fund financial statement includes revenues and expenses related to primary, continuing operations of the fund. Principal operating revenues for the proprietary fund are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues are classified as nonoperating in the financial statement.

NOTES TO FINANCIAL STATEMENTS

Fund Type and Major Fund:

The Village reports the following major governmental fund:

General Fund - the general operating fund of the Village and accounts for all financial resources, except those required to be accounted for in other funds.

The Village reports the following major proprietary fund:

Water and Sewer Fund - accounts for operations where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Budgets and Budgetary Accounting:

The Board of Aldermen adopted annual budgets for the General Fund and Water and Sewer Fund on June 3, 2014. The annual budgets were prepared in accordance with the basis of accounting utilized by the funds. The Village's clerk is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures resulting from revenues exceeding amounts estimated must be approved by the Board of Aldermen. No amendments were made to either budget and the budgetary comparison schedule, included as supplementary information in the accompanying financial statements, includes the original and final budgeted amounts of the General Fund. All annual appropriations lapse at fiscal year end.

Use of Estimates:

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

NOTES TO FINANCIAL STATEMENTS

Cash and Certificates of Deposit:

Cash includes amounts in demand and time deposits. Under state law, the Village may deposit funds in demand deposits, interest-bearing demand deposits, 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.

State law allows the Village to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Certificates of deposit are reported at cost, which approximates market value.

Receivables:

Significant receivables include property taxes and amounts due from customers for utility services. Un-billed utility service receivables resulting from utility services rendered from the last date prior to the end of the fiscal year that meters were read to the end of the fiscal year are included in the amounts recorded as due from utility customers.

Uncollectible Allowance:

The statements contain no provision for uncollectible accounts. Village management is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

Restricted Assets/Liabilities:

Meter deposits collected from utility customers are restricted to payment of amounts owed to the Village and/or refunded to the customer upon the customer no longer utilizing the system. Amounts are also restricted for servicing long-term debt obligations.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as needed.

NOTES TO FINANCIAL STATEMENTS

Interfund Transactions:

Activity between funds that are representative of lending/borrowing arrangements and other miscellaneous receivables/payables outstanding at the end of the fiscal year are reported as due to/from other funds (i.e. the current portion of interfund loans) in the financial statements.

Transfers and payments within the reporting entity that are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis are reported as transfers between funds of the reporting entity.

Capital Assets and Depreciation:

Capital assets, which include property, plant, equipment, and infrastructure assets with useful lives of more than one year are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Village maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10 - 50 years
Equipment and vehicles	5 - 40 years
Streets and drainage	50 years
Water and sewer systems	15 - 40 years

NOTES TO FINANCIAL STATEMENTS

Accumulated Compensated Absences:

Allowable annual vacation and sick leave is prescribed by municipal ordinance, based on length of continuous employment by the Village, accrued on an employment anniversary basis, and accrued to specified maximums.

The Village's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employee for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

No liability existed as of June 30, 2015 for accrued compensated absences resulting from unused vacation time at the end of the year and no liability was recorded for non-vesting accumulating rights to receive sick pay benefits.

Compensated absences are paid from the fund responsible for the employee's compensation.

NOTES TO FINANCIAL STATEMENTS

Long-Term Liabilities:

Accrued compensated absences and outstanding debt is reported as liabilities in the government-wide financial statements. The fund financial statements recognize proceeds of debt as other financing sources of the current period. Expenditures for compensated absences, long-term debt principal, and interest payments are recorded in the fund financial statements only when payment is due.

Equity Classifications:

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

1. Invested in capital assets - consists of capital assets net of accumulated depreciation.
2. Restricted - consists of net assets with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provision or enabling legislation.
3. Unrestricted - consists of all other assets.

In the fund financial statements, governmental fund equity is classified as fund balance. These statements provide more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Village's fund balances more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. Nonspendable - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
2. Restricted - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
3. Committed - amounts constrained to specific purposes by the Village itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the Village takes the same highest level of action to remove or change the constraint;

NOTES TO FINANCIAL STATEMENTS

- 4. Assigned - amounts that the Village intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- 5. Unassigned - amounts that are available for any purpose; positive amounts are reported only in the General Fund.

Revenue Recognition - Property and Sales/Use Taxes:

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the Village in September or October, are actually billed to the taxpayers in November, and are due and payable on or before December 31 of the same year or the unpaid taxes become delinquent. The Village bills and collects its own property taxes using the assessed values determined by the tax assessor of Morehouse Parish. The Village's property tax revenues are recognized as deferred revenue when levied.

Sales/use taxes collected and held by other governments at year end on behalf of the Village and those collected by other governments and remitted to the Village within 60 days after December 31 for preceding months are recognized as revenue. The sales/use taxes are collected by Morehouse Sales and Use Tax Commission and remitted to the Village.

Note 2. Cash and Deposits

The following is a summary of cash and deposits of the Village as of June 30, 2015:

Non-interest bearing demand deposits	\$ 44,280
Interest bearing deposits	42,915
Time deposits	<u>11,959</u>
	<u>\$ 99,154</u>

Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held jointly in the name of the pledging fiscal agent bank and the Village in a holding or custodial bank that is mutually acceptable to both parties.

As of June 30, 2015, the Village had \$114,494 in deposits (collected bank balances). These deposits were adequately secured from risk by \$250,000 of federal deposit insurance.

There were no repurchase or reverse repurchase agreements as of June 30, 2015.

NOTES TO FINANCIAL STATEMENTS

The Village had not formally adopted deposit and investment policies as of June 30, 2015 that limit the Village's allowable deposits or investments and address the specific types of risk to which the Village might be exposed.

Note 3. Property and Sales Taxes

For the year ended June 30, 2015, property taxes of 18.6 mills were levied on property with assessed valuations totaling \$1,298,323 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General corporate purposes	8.22	8.22	Perpetual
Debt service	10.38	10.38	2016

The following are the principal property taxpayers for the Village:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Property Tax Revenue</u>
Northeast Louisiana Telephone Co.	\$ 411,096	31.7 %	\$ 7,646
Union Pacific Corp.	139,450	10.7%	2,594

Total property taxes levied were \$24,149 and as of June 30, 2015, \$23,531 was recorded as property tax revenue.

For the year ended June 30, 2015, 2% of sales and use taxes were levied, 1% for any lawful corporate purposes and 1% to support the General Fund. The tax levy for lawful corporate purposes will expire June 30, 2020 and the other has an indefinite expiration.

Note 4. Restricted Assets and Liabilities Payable from Same

The Village has two bank accounts to which deposits are made of dedicated ad valorem taxes, \$4,188 due from the General Fund's operating bank account, and \$17,600 due from the Proprietary Fund, all restricted for payment of general obligation debt. As of June 30, 2015, the funds on deposit and the interfund/intrafund receivables totaled \$44,516 while the outstanding debt totaled only \$8,000.

Restricted assets of \$42,391 of the Proprietary Fund consist of meter deposits collected from utility customers and amounts restricted for debt service. A related liability of \$13,448 has been recorded for the payment of amounts that will be owed to the Village and/or refunded to the customer upon the customer no longer utilizing the system. Additional liabilities of \$12,600 were recorded for the revenue bond related obligations outstanding as of June 30, 2015.

NOTES TO FINANCIAL STATEMENTS

Note 5. Capital Assets and Depreciation

Capital assets and depreciation activity as of and for the year ended June 30, 2015 for the Village is as follows:

	Balance July 1, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2015</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 40,129	\$ -	\$ -	\$ 40,129
Capital assets being depreciated:				
Buildings and improvements	\$ 125,865	\$ -	\$ -	\$ 125,865
Equipment and vehicles	109,204	17,411	-	126,615
Streets and drainage	<u>816,556</u>	<u>-</u>	<u>-</u>	<u>816,556</u>
Total capital assets being depreciated	<u>\$1,051,625</u>	<u>\$ 17,411</u>	<u>\$ -</u>	<u>\$1,069,036</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 82,118	\$ 2,309	\$ -	\$ 84,427
Equipment and vehicles	97,216	5,064	-	102,280
Streets and drainage	<u>449,314</u>	<u>16,330</u>	<u>-</u>	<u>465,644</u>
Total accumulated depreciation	<u>\$ 628,648</u>	<u>\$ 23,703</u>	<u>\$ -</u>	<u>\$ 652,351</u>
Total capital assets being depreciated, net	<u>\$ 422,977</u>	<u>\$ (6,292)</u>	<u>\$ -</u>	<u>\$ 416,685</u>

Depreciation expense of the governmental activities is included in the current function in the statement of activities.

NOTES TO FINANCIAL STATEMENTS

	Balance July 1, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2015</u>
Business type activities:				
Capital assets not being depreciated:				
Land	<u>\$ 6,758</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,758</u>
Capital assets being depreciated:				
Water and sewer systems	\$3,053,583	\$ -	\$ -	\$3,053,583
Equipment and vehicles	<u>145,213</u>	<u>-</u>	<u>-</u>	<u>145,213</u>
Total capital assets being depreciated	<u>\$3,198,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,198,796</u>
Less accumulated depreciation for:				
Water and sewer systems	\$ 961,707	\$ 64,964	\$ -	\$1,026,671
Equipment and vehicles	<u>54,163</u>	<u>7,323</u>	<u>-</u>	<u>61,486</u>
Total accumulated depreciation	<u>\$1,015,870</u>	<u>\$ 72,287</u>	<u>\$ -</u>	<u>\$1,088,157</u>
Total business-type assets being depreciated, net	<u>\$2,182,926</u>	<u>\$(72,287)</u>	<u>\$ -</u>	<u>\$2,110,639</u>

Note 6. Changes in Long-Term Debt

\$4,000 of principal and \$600 of interest on long-term debt obligations were paid by both the General Fund and Enterprise Fund during the year ended June 30, 2015. The outstanding balance of \$8,000 as of June 30, 2015 for long-term debt obligations of each fund were paid in full by the Village on September 9, 2015.

Note 7. On-Behalf Payments for Salaries

For the year ended June 30, 2015, the Village recognized revenue and expenditures of \$7,000 in salary supplements from State of Louisiana paid to employees of the police department.

NOTES TO FINANCIAL STATEMENTS

Note 8. Contingencies and Risk Management

As of June 30, 2015, there was no pending or threatening litigation involving the Village.

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 carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. There were no significant reductions in the insurance coverage during the fiscal year. Settlement amounts have not exceeded insurance coverage for the current year or three prior fiscal years.

The Village occasionally participates in state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Village has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of Village management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 9. Subsequent Events

Subsequent events were evaluated through December 23, 2015, which is the day the financial statements were available to be issued, and it was determined that no significant events had occurred requiring disclosure.

REQUIRED SUPPLEMENTARY INFORMATION (Part 2 of 2)

VILLAGE OF BONITA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE -
 GOVERNMENTAL FUND - GENERAL FUND
 As of and for the Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 49,280	\$ 49,280	\$ 66,179	\$ 16,899
Licenses and permits	10,500	10,500	10,867	367
Intergovernmental	290	290	42,006	41,716
Fines and forfeitures	68,298	68,298	93,229	24,931
Interest and miscellaneous	2,437	2,437	1,212	(1,225)
Total revenues	<u>\$ 130,805</u>	<u>\$ 130,805</u>	<u>\$ 213,493</u>	<u>\$ 82,688</u>
Expenditures:				
Current	\$ 130,805	\$ 130,805	\$ 185,589	\$(54,784)
Debt service	-	-	4,600	(4,600)
Capital outlay	-	-	17,411	(17,411)
Total expenditures	<u>\$ 130,805</u>	<u>\$ 130,805</u>	<u>\$ 207,600</u>	<u>\$(76,795)</u>
Net change in fund balance	\$ -	\$ -	\$ 5,893	\$ 5,893
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,893</u>	<u>\$ 5,893</u>

OTHER SUPPLEMENTARY INFORMATION

VILLAGE OF BONITA, LOUISIANA

SCHEDULE OF MAYOR'S AND ALDERMEN'S COMPENSATION

As of and for the Year Ended June 30, 2015

The schedule of compensation paid to the mayor and aldermen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the board members is included in the general government expenditures of the General Fund. The mayor and aldermen receive compensation pursuant to Louisiana Revised Statute 404.1.

<u>Name and Title</u>	<u>Compensation</u>
Floyd Baker, Mayor (until 12-31-14)	\$ 3,500
Kathy Moses (current)	3,000
Richard D. Polk, Alderman	1,200
Margarite S. Brown, Alderman	1,200
Linda Bruce, Alderman	500
Ezekiel Anderson , Jr., Alderman	<u>600</u>
Total mayor's and aldermen's compensation	<u>\$ 10,000</u>

VILLAGE OF BONITA, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
As of and For the Year Ended June 30, 2015

Agency Head Name: Mayors Baker and Moses

<u>Purpose</u>	<u>Amounts</u>
Salary - Floyd Baker (until 12-31-14)	\$ 3,500
Salary - Kathy Moses (current)	3,000
Travel and conventions	<u>372</u>
Total compensation, benefits, and other payments to agency head	<u><u>\$ 6,872</u></u>

HILL, INZINA & COMPANY

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

Honorable Kathy Moses Mayor,
and Members of the Board of Aldermen
Village of Bonita, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of Village of Bonita, Louisiana (the "Village"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated December 23, 2015.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2015-1, 2015-4, 2015-9, 2015-10, and 2015-11 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2015-2, 2015-3, 2015-5, 2015-6, 2015-7, 2015-8, and 2015-12.

Village's Responses to Findings

The Village's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Village's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, the council members, others within the Village, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by Louisiana Legislative Auditor as a public document.

/s/ Hill, Inzina & Co.

December 23, 2015

VILLAGE OF BONITA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS WITH
MANAGEMENT'S RESPONSE AND PLANNED CORRECTIVE ACTION
As of and for the Year Ended June 30, 2015

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Village of Bonita, Louisiana (the "Village"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated December 23, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2015 resulted in a qualified opinion.

Section I - Summary of Auditor's Report

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Internal Control

Significant Deficiencies Yes No Material Weaknesses Yes No

Compliance

Material to Financial Statements Yes No

Section II - Financial Statement Findings

2015-1 Inadequate Segregation of Duties (repeated citing of predecessor auditor)

Criteria: Adequate segregation of duties is essential to a proper internal control structure.

Condition: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic limitations.

Effect: Not determined.

Recommendation: No action is recommended.

Management's response and planned corrective action:	We concur with the finding but it is not economically feasible for corrective action to be taken.
2015-2	Net Operating Loss in Proprietary Fund (repeated citing of predecessor auditor)
Criteria:	The Village's sewer revenue bond resolution requires that the Village "fix and maintain rates and collect charges for all services and facilities to be rendered by the system sufficient to provide for the payment of the reasonable and necessary expenses of administration, operation, and maintenance of the system..." as well as other cash requirements.
Condition:	The Village's Proprietary Fund continues to incur operating losses each fiscal year, the current operating loss being \$108,178.
Cause:	The current rate structure is insufficient to provide for the payment of the reasonable and necessary expenses of administration, operation, and maintenance of the system. Actual operating revenues of the Proprietary Fund for the year ended June 30, 2015 were \$75,648 versus \$121,515 budgeted. Likewise, actual expenditures were \$183,826 compared to \$130,715 budgeted.
Effect:	The Village is in violation of the bond resolution and continues to incur operating losses.
Recommendation:	The Village should consider increasing rates that will be sufficient to provide for the reasonable and necessary expenses of operating and maintaining the system. Also, the Village should monitor the Proprietary Fund's budget to minimize the risk of operating expenses exceeding revenues generated by the system.
Management's response and planned corrective action:	We will evaluate the operations of the utilities and consider whether costs can be reduced. We will evaluate rates and made a recommendation to the Board of Aldermen.

2015-3 Noncompliance with Local Government Budget Act (repeated partial citing of predecessor auditor)

Criteria: The Local Government Budget Act requires that the chief executive officer or equivalent notify in writing the governing authority during the year when actual revenues (expenditures) and other financing sources (uses) plus projected revenues (expenditures) and other financing sources (uses) for the year exceeded budgeted revenues (expenditures) and other financing sources (uses) by 5% or more.

During the 2010 Louisiana Legislative regular session, requirements were added to the state budget law effective January 1, 2011. A budget is to include a clearly presented side-by-side detailed comparison of information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information.

Condition: The General Fund's actual expenditures of \$207,600 exceeded budgeted expenditures of \$130,805 for the year ended June 30, 2015 by \$76,795 or 58.7%. The budget format used by the Village is not compliant with the mandated changes.

Cause: The budget of the General Fund is not being timely monitored and amended as it becomes necessary. Management of the Village was not aware of the changes mandated for the budget presentation.

Effect: The Village is in violation of the Local Government Budget Act and the related statutes.

Recommendation: Budgets should be timely monitored and amended. The Local Government Budget Act and related statutes should be reviewed to ensure compliance with all requirements.

Management's response and planned corrective action:

The 2015 fiscal year budget was adopted by the former administration. We will prepare a 2016 fiscal year budget amendment to change the 2016 budget to the format required by state law. We will consider an amendment at least quarterly from this point forward.

2015-4 Inadequate Purchase Procedures (repeated citing of predecessor auditor)

Criteria: Management is responsible for establishing and implementing internal control policies and procedures to ensure that purchases are (1) reasonable and necessary; (2) budgeted; (3) documented and approved; (4) received and safeguarded; and (5) used solely for the public purposes/functions of the Village.

Condition: In a random selection of 26 disbursements totaling \$7,654 made by the Village during the year ended June 30, 2015, adequate supporting documentation was not provided for ten of the individual items selected (19% of the total dollar selected and 38% of the total number selected).

Of the 16 items that were made available for examination, three (11% of the total dollar examined and 19% of the total number examined) were not signed by the employee of the Village responsible for receiving the products/services on behalf of the Village.

Also noted were the payment of late charges, payment of balances forward or current charges but not both, and balances over 60 days past due not being paid. An \$800 advance payment was made to a vendor when a vehicle was delivered to his place of business for repair.

A purchase order system has not been implemented by the Village.

Cause: Management of the Village has not accepted the value of establishing internal control policies and requiring all employees adherence thereto.

Effect: The failure to establish or to adhere to internal control policies and procedures could result in a loss of assets from transactions that are not in accordance with management's authorization.

Recommendation: Management is to implement a purchase order system that requires certain documentation to be generated before a purchase can be made and before a disbursement is made. Payments to vendors should not be made until adequate supporting documentation and evidence of receipt have been provided. No payments should be made in advance of goods being received or services being provided.

Management's response and planned corrective action:

We had difficulty locating some of the records that had been in the custody of the former administration. Going forward, we will be able to maintain records in an organized manner as required by state law. We will amend our written purchase and disbursement policy to reflect appropriate policies and procedures and will ensure that the policy is followed.

2015-5 Expending Restricted Funds (repeated citing of predecessor auditor)

Criteria: Ad valorem taxes are levied and restricted for debt service obligations.

Condition: During the year ended June 30, 2015, \$17,600 of these restricted revenue sources that had been collected and deposited were expended for obligations of the Enterprise Fund. Another \$4,188 was expended in the General Fund but not for the purpose for which restricted.

Cause: The Village's Enterprise Fund continues to operate at a deficit. To meet its obligations during the year ended June 30, 2015, funds were transferred from the General Fund's restricted bank accounts.

Effect: The Village has expended funds for purposes other than which they were restricted.

Recommendation: The amounts expended by the General Fund from its restricted assets for obligations of the Enterprise Fund should be repaid by the Enterprise Fund as funds become available. Future payments from restricted assets should be limited to the specific purpose for which legally restricted.

Management's
response and
planned cor-
rective action:

We will ensure that restricted funds are expended as allowed. We have taken steps to pay off the debt and discontinue the ad valorem taxes levied for debt service.

2015-6 Noncompliance with Revenue Bond Resolution (repeated citing of predecessor auditor)

Criteria: The resolution authorizing the sewer revenue bonds requires that the Village establish separate sinking, reserve, and depreciation and contingency accounts. The bond resolution specifically designates the amounts and frequency of the deposits.

Condition: The three required funds are underfunded in total by \$1,729 as of June 30, 2015.

Cause: In the previous fiscal year, \$5,750 was transferred from the sewer revenue bond restricted cash accounts to the General Fund that caused the accounts to fall below the minimum required balances. Another \$7,500 was transferred during the current fiscal year to the water and sewer revenue checking accounts to make unauthorized expenditures.

Effect: The Village is in violation of the sewer revenue bond resolution.

Recommendation: Repayment should be made for any funds which have been transferred from these accounts and used for making unauthorized expenditures. Funds should be timely deposited to the sewer revenue bond restricted cash accounts to fund the minimum required balances.

Management's
response and
planned cor-
rective action:

We paid off the three bond issues on September 9, 2015. We did not levy the Sewer Bond Fund or the Sewer District Bond Fund on the 2015 tax roll. We will ensure that we comply with bond resolutions in the future.

2015-7 Ad Valorem Tax Proceeds (repeated citing of predecessor auditor)

Criteria: For the year ended June 30, 2015, the Village levied 10.38 mills for servicing the general obligation debt.

Condition: For the year ended June 30, 2015, \$10,672 was collected for the general obligation debt service while only principal and interest totaling \$4,600 was actually due and paid. As a result, surplus ad valorem collections from the current tax levy were \$6,072.

Cause: Millages levied to service the general obligation debt have not been adjusted to avoid amounts being collected in excess of the annual debt service requirements.

Effect: The Village has a surplus of ad valorem taxes that have been collected over the life of the general obligation bond debt. The funds are being held in restricted assets consisting of cash and interfund receivables. As of June 30, 2015, the related restricted assets totaled \$44,516.

Recommendation: The Village should cease levying millages to collect ad valorem taxes to service the general obligation bond debt. As of June 30, 2015, only \$4,000 of principal remained outstanding with the surplus assets being more than sufficient to fully retire the debt and interest thereon. The final installment is due in the fiscal year ending June 30, 2017.

Management's response and planned corrective action: See 2015-6.

2015-8 Failure to Report Traffic Violations (repeated citing of predecessor auditor)

Criteria: LA R.S. 32:393 requires that all traffic violations (except for parking) be reported to Department of Public Safety and Corrections within 30 days after the date of the person's conviction and sentencing or the final disposition of the case.

Condition: Such reports have not been filed over a period of time and definitely not during the fiscal year ended June 30, 2015.

Cause: The previous employee of the Village responsible for filing the reports thought they were no longer required.

Effect: The Village is in violation of the state statute.

Recommendation: The Village should comply with the requirement by timely filing the reports of traffic violations.

Management's response and planned corrective action:

One of the projects recommended by the consulting CPA firm entailed locating and logging all ticket books and issued tickets and then reconciling payments for fines and costs to deposits. Due to employee turnover, we were unable to complete this project before the 2015 fiscal year audit began. The project is in progress. We have begun reporting as required.

2015-9 Inadequate Controls over Traffic Tickets and Summons Books (repeated partial citing of predecessor auditor)

Criteria: LA R.S. 32:398 requires strict issuance and retention of traffic ticket and summons books. Records should be maintained that account for the final disposition of all citations.

Condition: During the fiscal year ended June 30, 2015, the Village sometimes had two employees working in the police department and at times only the police chief who maintained sole control of the books at all times.

The auditor was informed of the first and last ticket number issued during the year ended June 30, 2015 and calculated that 506 tickets were supposedly issued. As part of the audit, the Village's court clerk was requested to provide 25 randomly selected tickets for further examination. Of the 25 requested, only two were located; therefore, no further procedures were performed as to the retention and disposition of traffic tickets.

Cause: Management of the Village did not require segregation of duties as to the issuance and retention of the traffic ticket and summons books. Records of final disposition of all citations was inadequate.

Effect: The Village is in violation of the state statute.

Recommendation: A system should be put into place so that all traffic tickets and books are accounted for along with the final disposition of all citations.

Management's response and planned corrective action:

See 2015-8.

2015-10 Suspected Payroll Fraud, Missing Records, and Untimely Payments

Criteria: Payroll and related costs are generally the largest expenditures of the Village. Therefore, it is of utmost importance that internal controls over payroll are in place and working properly.

Condition: From July 1, 2014 until the time of her replacement at the end of December 31, 2014, the Village's clerk paid herself seven weeks' of vacation or sick time and also received her regular weekly pay checks for the same time periods. She wrote herself four separate pay checks for the week ended December 29, 2014 - two being those mentioned previously and the other two apparently just regular weekly pay checks. She paid herself an additional \$113 per week above her set salary on three different occasions. Her salary for this time period totaled \$16,087 and should have only been \$11,700. The Village had not notified law enforcement, the local district attorney, or the Legislative Auditor as of the date of this report concerning this matter nor had a request for restitution or an insurance claim been made.

The Form 941 for the quarter ended September 30, 2014 was not made available by the Village nor was any of the quarterly reports of state income tax withholdings.

None of the employer's payroll tax deposits reported on the quarterly federal tax returns for wages paid in the year ended June 30, 2015 were paid until July 2015 and then only those for the quarter ended December 31, 2014.

As of the date of this report, only one of the quarterly remittances for state income taxes withheld for the 2014 calendar year and the first two quarters in the year ended June 30, 2015 had been paid.

Cause: Funds necessary to pay these amounts when originally due were not available. Management of the Village did not request and review the payroll reports assuring that payments were timely made.

Effect: The untimely payment of the payroll related taxes and withholdings will result in the assessment of penalties and interest.

Recommendation: Contacts should be made immediately with the Internal Revenue Service and Louisiana Department of Revenue to settle the outstanding balances to avoid additional costs related to late payment.

Management's response and planned corrective action:

When the current administration took office in January 2015, it was difficult to determine the status of the filing of the payroll tax returns and remittances of taxes. The fourth quarter of 2014 was filed and paid after the current administration took office. Working with the consulting CPA firm, we recently filed the 2015 returns. We will remit taxes for each future pay period as they are due and will pay overdue balances as soon as possible.

2015-11 Possible Misappropriation of Funds

Criteria: Management should have in place adequate checks and balances over the collection/receipt of all monies and timely deposits thereof.

Condition: The local District Attorney was previously contacted by former employees of the Village relative to questioned practices for collection, receipting, and depositing of funds but not, as of the date of this report, as to the specifics noted in the next four paragraphs. Nor, as of the date of this report, had the Village notified law enforcement or the Legislative Auditor and a request for restitution and insurance claim had not been made.

Court fines budgeted for the year ended June 30, 2015 were \$68,298 and were projected based on 25 citations (average fine of \$228) being paid/collected during each month. With the auditor being informed that 506 tickets were issued (see "Condition" in 2015-9 above), revenues from court fines were projected to total approximately \$115,400 while the actual revenue was only \$93,229, a difference of \$22,171. Court fine revenues for the previous fiscal year ended June 30, 2014 were \$54,139 (only 58% of the current recorded amount).

To perform audit procedures relating to water and sewer revenues and the related receivables, the current utility clerk was requested to provide monthly billing, payment, and adjustment summaries. The billing or collection reports for the month of October 2014 were not located and could not be reproduced from the software. Noted during the examination of the reports that were provided was that \$25,279 and \$13,012 of water fees were billed in November 2014 and January 2015, respectively, while the average monthly amount of water fees billed is approximately \$5,200. Also noted were water fee adjustments totaling \$30,105 made during the year ended June 30, 2015 with \$19,962 or 66% being made in the month of November 2014 alone.

From the information provided and comparison to the previous year's fiscal year recorded revenue, water and sewer fees collected during the year ended June 30, 2015, as projected, should total approximately \$85,000 to \$89,000 while the current recorded revenues only totaled \$73,397.

Actual operating revenues of the Proprietary Fund for the year ended June 30, 2015 were \$75,648 or 62% of the \$121,515 budgeted.

Cause: Not determinable.

Effect: Not determinable.

Recommendation: Management of the Village should implement policies and procedures for receiving, recording, and preparing deposits for receipts and require strict adherence thereto.

Management's response and planned corrective action:

We implemented some of the policies and procedures that the auditor referred to before the audit began. The consulting CPA firm set guidelines for us to follow to reconcile payments for tickets and utility bills to deposits in the bank and to review customer accounts for unusual or unexplained adjustments that might indicate abnormalities. Because of the aforementioned personnel turnover, we have not been able to finish the project. Also as mentioned, we are unable at this time to pay the consulting CPA firm to complete the project. Current staff will work on the project as time permits while performing their daily duties. We will also follow any directions of the District Attorney's office.

2015-12 Disposition of Surplus Property

Criteria: LA R.S. 33:4712 provides for the sell of any movable property having an appraised value of \$5,000 or less at private sale provided that (1) a resolution giving the reasons for the action and fixing the minimum price and terms of the sale is adopted, (2) notice of the resolution and proposed sale is published once at least 15 days prior to the date of the sale in the Village's official journal, and (3) the sale is made to the person with the highest bid.

Condition: A copy of the resolution to sell surplus items was not made available. The minutes of the regular board of aldermen's meeting held on December 2, 2014 stated that March 1st was the date set to open sealed bids on various equipment. The first date that the notice of the proposed sale was published in the Village's official journal was March 14, 2015 stating a minimum bid of \$1,000 but not clear as to whether the minimum applied to all assets or only the latter listed. No further mention of the sale of the surplus items was made in the minutes of the Board of Aldermen's meetings. Documentation was provided that payment of the only bid of \$351 presented by a vendor located next to the town hall was received by the Village on July 10, 2015 for one piece of equipment.

Cause: The sale of surplus equipment was approved by the previous administration with the current administration not being clear as to their intent of exactly what items were to be included in the private sale, if a resolution was adopted, or to what items the stated minimum bid applied.

Effect: The Village is in violation of the state statute.

Recommendation: Future disposals of property declared surplus by the Village should be made in compliance with the state statute.

Management's response and planned corrective action: We will ensure that our written policy regarding disposal of property is clear, complete, and in accordance with state law. We will ensure that the policy is followed on future disposals.

Section III - Management Letter

None issued.

VILLAGE OF BONITA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
As of and for the Year Ended June 30, 2015

Financial Statement Findings

2014-1	Inadequate Segregation of Duties	
	Adequate segregation of duties is essential to a proper internal control structure.	Unresolved - 2015-1.
2014-2	Net Operating Loss in Enterprise Fund	
	The Enterprise Fund continues to incur operating losses.	Unresolved - 2015-2.
2014-3	Failure to Amend Budget	
	The General Fund's budget was not amended as required by the Local Government Budget Act.	Unresolved - 2015-3.
2014-4	Inadequate Purchase Procedures	
	An employee obligated the Village to purchase a \$9,500 item without prior approval from the board of aldermen.	Unresolved - 2015-4.
2014-5	Expending of Restricted Funds	
	\$5,750 was transferred from restricted sewer revenue accounts to the General Fund.	Unresolved - 2015-5.
2014-6	Insufficient Balances in Sewer Revenue Bond Restricted Cash Accounts	
	The three restricted accounts required to be maintained by the bond covenant were underfunded by \$8,333 in total.	Unresolved - 2015-6.

- 2014-7 Ad Valorem Tax Proceeds
 Millages levied to service the general obligation debt have not been adjusted to avoid amounts being collected in excess of the annual debt service requirements. Unresolved - 2015-7.
- 2014-8 Failure to Submit Report of Traffic Violations to Office of Motor Vehicles
 Reports of traffic tickets for convicted violators were not provided. Unresolved - 2015-8.
- 2014-9 Inadequate Controls Over Traffic Citation Tickets and Summons Books
 The Village's police chief maintains total control over the citation and summons books. Unresolved - 2015-9.

Management Letter

None issued.