

**Village of Doyline, Louisiana**  
**Financial Statements**  
**and**  
**Report on Agreed-Upon Procedures**  
**As of and for the Year Ended June 30, 2022**

Village of Doyline, Louisiana  
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# COOK & MOREHART

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## Independent Accountants' Review Report

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

We have reviewed the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Village of Doyline, Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountants' Responsibility**

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

We are required to be independent of the Village of Doyline, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 21-22 be presented to supplement the basic financial statements. Such

information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis information that the accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

### **Supplementary Information**

The supplementary information included in the accompanying Schedule of Compensation Paid to Council Members and Mayor on page 23, the Schedule of Compensation, Benefits and Other Payments to Agency Head on page 24, and the Justice System Funding Schedule on page 25, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and, do not express an opinion on such information.



Cook & Morehart  
Certified Public Accountants  
December 29, 2022

Village of Doyline  
Doyline, Louisiana  
Statement of Net Position  
June 30, 2022

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash	\$ 135,781	\$ 59,819	\$ 195,600
Receivables	17,179	8,708	25,887
Prepaid items	9,031		9,031
Capital assets not being depreciated	28,015		28,015
Depreciable capital assets, net	664,766	500,598	1,165,364
<b>Total Assets</b>	<b>854,772</b>	<b>569,125</b>	<b>1,423,897</b>
<b>Liabilities</b>			
Accounts payable	5,855	7,563	13,418
Unearned Revenue		58,850	58,850
<b>Total liabilities</b>	<b>5,855</b>	<b>66,413</b>	<b>72,268</b>
<b>Net Position</b>			
Net investment in capital assets	692,781	500,598	1,193,379
Restricted for public works	134,921		134,921
Unrestricted	21,215	2,114	23,329
<b>Total net position</b>	<b>\$ 848,917</b>	<b>\$ 502,712</b>	<b>\$ 1,351,629</b>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Activities  
For the Year Ended June 30, 2022

	<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Functions/Programs:</u>						
Governmental activities:						
General government	\$ 189,475	\$		\$ (189,475)	\$	\$ (189,475)
Streets	23,949			(23,949)		(23,949)
Public safety	28,366	18,940		(9,426)		(9,426)
Total governmental activities	<u>241,790</u>	<u>18,940</u>		<u>(222,850)</u>		<u>(222,850)</u>
Business-type activities						
Sewer	126,543	52,059	29,800		(44,684)	(44,684)
Total business-type activities	<u>126,543</u>	<u>52,059</u>	<u>29,800</u>		<u>(44,684)</u>	<u>(44,684)</u>
Total government	<u>\$ 368,333</u>	<u>\$ 70,999</u>	<u>\$ 29,800</u>	<u>(222,850)</u>	<u>(44,684)</u>	<u>(267,534)</u>
General revenues:						
Ad Valorem taxes				11,649		11,649
Sales tax				98,635		98,635
Franchise taxes				39,946		39,946
Licenses and permits				28,672		28,672
Investment earnings				155	49	204
Other miscellaneous				20,665		20,665
Transfers				(3,000)	3,000	
Total general revenues and transfers				<u>196,722</u>	<u>3,049</u>	<u>199,771</u>
Changes in net position				(26,128)	(41,635)	(67,763)
Net position, beginning				875,045	544,347	1,419,392
Net position, ending				<u>\$ 848,917</u>	<u>\$ 502,712</u>	<u>\$ 1,351,629</u>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Balance Sheet  
Governmental Fund  
June 30, 2022

Assets	<u>General</u>
Cash	\$ 135,781
Receivables	<u>17,179</u>
Total Assets	<u><u>\$ 152,960</u></u>
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	<u>\$ 5,855</u>
Total Liabilities	<u>5,855</u>
Fund balance:	
Restricted for public works	134,921
Unassigned	<u>12,184</u>
Total Fund Balance	<u>147,105</u>
Total Liabilities and Fund Balance	<u><u>\$ 152,960</u></u>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
June 30, 2022

Fund Balance - Governmental Fund	\$ 147,105
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Amounts reported for governmental activities in the Statement of Net Position are different because:

The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	9,031
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>692,781</u>
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Net Position of Governmental Activities	<u><u>\$ 848,917</u></u>
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See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2022

	General
Revenues:	
Taxes	
Sales tax	\$ 98,635
Franchise tax	39,946
Ad Valorem	11,649
Licenses and permits	28,672
Fines and forfeitures	18,940
Investment earnings	155
Miscellaneous	20,665
Total revenues	218,662
Expenditures:	
Current	
General government	189,029
Public safety	22,561
Total expenditures	211,590
Excess of revenues over (under) expenditures	7,072
Other financing sources (uses):	
Transfer to sewer fund	(3,000)
Net change in fund balance	4,072
Fund balance, beginning of year	143,033
Fund balance, end of year	\$ 147,105

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in the Fund Balance of the Governmental Fund to the Statement of Activities  
For the Year Ended June 30, 2022

Net change in fund balance - governmental fund	\$	4,072
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.</p>		(446)
<p>Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays \$(-0-) is exceeded by depreciation \$(29,754) in the current period.</p>		(29,754)
Change in Net Position of Governmental Activities	<u>\$</u>	<u>(26,128)</u>

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Net Position  
Proprietary Fund  
June 30, 2022

	Business-Type Activities
	Enterprise Fund
	Sewer Fund
<b>Assets</b>	
Current assets	
Cash	\$ 59,819
Receivables	8,708
Total current assets	68,527
Noncurrent assets	
Sewer system	1,634,917
Less: accumulated depreciation	(1,134,319)
Total noncurrent assets	500,598
Total assets	569,125
<b>Liabilities</b>	
Current liabilities	
Accounts payable	7,563
Unearned revenue	58,850
Total current liabilities	66,413
<b>Net position</b>	
Net investment in capital assets	500,598
Unrestricted	2,114
Total net position	\$ 502,712

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Fund  
For the Year Ended June 30, 2022

	Business-Type Activities
	Enterprise Fund
	Sewer Fund
Operating Revenues	
Charges for services - sewer service charges	\$ 52,059
Total operating revenues	52,059
Operating Expenses	
Operator expenses	12,245
Collection fee	1,100
Other	1,385
Utilities	5,480
Repair and maintenance	63,055
Depreciation	43,278
Total operating expenses	126,543
Operating income (loss)	(74,484)
Non-Operating Revenues (Expenses)	
Other	3,000
Intergovernmental revenue - grant	26,800
Interest income	49
Total non-operating revenues (expenses)	29,849
Income (loss) before transfers	(44,635)
Transfers:	
Transfer from general fund	3,000
Total transfers	3,000
Change in net position	(41,635)
Total net position, beginning of year	544,347
Total net position, end of year	\$ 502,712

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2022

	Business-Type Activities
	Enterprise Fund
	Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers and users	\$ 48,074
Payments to suppliers for goods and services	(80,077)
Net cash (used in) operating activities	(32,003)
Cash Flows from Non-Capital Financing Activities	
Intergovernmental grants	85,650
Other	3,000
Transfer from general fund	3,000
Net cash provided by non-capital financing activities	91,650
Cash Flows from Investing Activities	
Interest income	49
Net cash provided by investing activities	49
Net increase in cash	59,696
Cash, beginning of year	123
Cash, end of year	\$ 59,819
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	\$ (74,484)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Depreciation expense	43,278
(Increase) decrease in accounts receivable	(3,985)
Increase (decrease) in accounts payable and accrued expenses	3,188
Net cash (used in) operating activities	\$ (32,003)

See accompanying notes to the basic financial statements.

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022

## Introduction

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

### (1) Summary of Significant Accounting Policies

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

#### A. Reporting Entity

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

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

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

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

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

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

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

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

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

**B. Basic Financial Statements – Government-Wide Statements**

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

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

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

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

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

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

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

C. Basic Financial Statements – Fund Financial Statements

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

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

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

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

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

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

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

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

D. Basis of Accounting

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

1. Accrual:

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

2. Modified Accrual:

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

E. Cash, Cash Equivalents, and Investments

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

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

F. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

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

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

G. Revenues

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

H. Net Position

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

I. Sales Taxes

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

J. Interfund Activity

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

K. Use of Estimates

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

L. Bad Debts

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

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

M. Statement of Cash Flows

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

N. Fund Balance

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

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

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

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

O. Postretirement Benefits

The Village provides no postretirement benefits to its employees.

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

P. Compensated Absences

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

Q. Deferred Outflows/Inflows of Resources

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

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

(2) Budgets

The Village follows the following budget practices:

Formal budgetary accounting is employed as a management control. Village of Doyline prepares and adopts a budget each year for its general and utility funds in accordance with Louisiana Revised Statutes. The Village's budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year. Budgets are adopted on a cash basis on all funds. All budget appropriations lapse at year end. There were no amendments during the year ended June 30, 2022.

(3) Cash and Cash Equivalents

At June 30, 2022, the Village has cash and cash equivalents (book balances), totaling \$195,600, as detailed below.

A. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2022 (book balances) totaled \$195,600. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

B. Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2022, 100% of the Village's bank balances were secured by FDIC insurance.

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

(4) Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2022 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, not being depreciated				
Land	\$ 28,015	\$	\$	\$ 28,015
Total capital assets, not being depreciated	<u>28,015</u>			<u>28,015</u>
Capital assets, being depreciated				
Buildings and other improvements	54,316			54,316
Machinery and equipment	66,055			66,055
Streets	686,762			686,762
Total capital assets being depreciated	<u>807,133</u>			<u>807,133</u>
Less accumulated depreciation for:				
Buildings and improvements	(54,316)			(54,316)
Machinery and equipment	(50,666)	(6,862)		(57,528)
Streets	(7,631)	(22,892)		(30,523)
Total accumulated depreciation	<u>(112,613)</u>	<u>(29,754)</u>		<u>(142,367)</u>
Total capital assets being depreciated, net	<u>694,520</u>	<u>(29,754)</u>		<u>664,766</u>
Governmental activities capital assets, net	<u>\$ 722,535</u>	<u>\$ (29,754)</u>	<u>\$</u>	<u>\$ 692,781</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated				
Sewer system	\$ 1,619,954	\$	\$	\$ 1,619,954
Sewer equipment	14,963			14,963
Total capital assets, being depreciated	<u>1,634,917</u>			<u>1,634,917</u>
Less accumulated depreciation for:				
Sewer system	(1,076,078)	(43,278)		(1,119,356)
Sewer equipment	(14,963)			(14,963)
Total accumulated depreciation	<u>(1,091,041)</u>	<u>(43,278)</u>		<u>(1,134,319)</u>
Total capital assets being depreciated, net	<u>543,876</u>	<u>(43,278)</u>		<u>500,598</u>
Business-type activities capital assets, net	<u>\$ 543,876</u>	<u>\$ (43,278)</u>	<u>\$</u>	<u>\$ 500,598</u>

Depreciation expense for the year ended June 30, 2022 was charged as follows:

<b>Governmental activities:</b>	
Public Safety	\$ 5,805
Streets	23,949
	<u>\$ 29,754</u>
<b>Business-Type activities:</b>	
Sewer	<u>\$ 43,278</u>

(Continued)

Village of Doyline  
Doyline, Louisiana  
Notes to the Financial Statements  
June 30, 2022  
(Continued)

(5) Receivables

Receivables at June 30, 2022 are as follows:

Governmental activities:	
Sales and use taxes	\$ 8,698
Franchise Tax	<u>8,481</u>
	<u>17,179</u>
Business-type activities:	
Sewer charges	<u>8,708</u>
	<u>\$ 25,887</u>

(6) Risk Management

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

(7) Subsequent Events

Subsequent events have been evaluated through December 29, 2022, the date the financial statements were available to be issued.

The Village entered into contracts during November, 2022 for wastewater treatment facility improvements totaling approximately \$654,950. Funding for this project will be from a grant from the Delta Regional Authority of approximately \$578,950; Coronavirus State and Local Fiscal Recovery Funds and local funds.

(8) Levied Taxes

The Village levies taxes on real and business personal property located within its boundaries. The Parish Tax Assessor assesses the property values and prepares the Village's property tax roll. The Village bills and collects its own property taxes. Ad valorem taxes are levied and billed to the taxpayers in December, and are payable upon receipt of notice. Ad valorem taxes attach as an enforceable lien on property as of December 31, of each year. Taxes of 5.74 mills were levied and were dedicated for general operating purposes.

(9) Interfund Transfers

During the year ended June 30, 2022, the general fund transferred \$3,000 to the sewer fund for operations.

(10) Unearned Revenue

Unearned revenue at June 30, 2022, consists of funds received under the Coronavirus State and Local Fiscal Recovery Funds which had not yet been used/expended. The Village plans to use those funds in the subsequent year.

Village of Doyline  
Doyline, Louisiana  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget (Cash Basis) and Actual  
General Fund  
For the Year Ended June 30, 2022

	Budgeted Amount		Variance with Final Budget
Revenues	Original & Final	Actual Amount	Positive (Negative)
Sales tax	\$ 78,000	\$ 102,906	\$ 24,906
Franchise tax	35,000	38,740	3,740
Ad valorem tax	15,000	11,649	(3,351)
License and permits	25,000	28,672	3,672
Fines and forfeitures	15,000	18,940	3,940
Investment earnings		155	155
Miscellaneous	7,360	20,665	13,305
Total revenues	175,360	221,727	46,367
Expenditures			
Current			
General government	138,460	193,686	(55,226)
Public safety	35,400	22,561	12,839
Capital outlay	1,500		1,500
Total expenditures	175,360	216,247	(40,887)
Revenues over (under) expenditures		5,480	5,480
Other financing sources (uses):			
Transfer to sewer fund		(3,000)	(3,000)
Net change in fund balance		2,480	2,480
Fund balance, beginning of year	133,301	133,301	
Fund balance, end of year	\$ 133,301	\$ 135,781	\$ 2,480

Village of Doyline  
Doyline, Louisiana  
Notes to Required Supplementary Information  
June 30, 2022

The Village's budget is adopted on a cash basis for all funds. There were no amendments to the June 30, 2022 budget. Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all amendments. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$ 2,480
Adjustments:	
Revenue accruals – net	(3,065)
Expenditure accruals – net	<u>4,657</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 4,072</u>

Village of Doyline  
Doyline, Louisiana  
Schedule of Compensation Paid to Council Members and Mayor  
For the Year Ended June 30, 2022

Mayor:

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

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

Village of Doyline  
Doyline, Louisiana  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2022

Agency Head: Steven T. Bridwell, Mayor

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

Village of Doyline  
Doyline, Louisiana  
Other Supplementary Information  
Justice System Funding Schedule  
Collecting/Disbursing Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended June 30, 2022

	<u>July 2021 - December 2021</u>	<u>January 2022 - June 2022</u>
Cash Basis Presentation		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	<u>-</u>	<u>-</u>
<b>Add: Collections</b>		
Criminal Fines - Other	<u>8,884</u>	<u>10,057</u>
Subtotal Collections	<u>8,884</u>	<u>10,057</u>
<b>Less: Disbursements to Governments and Nonprofits</b>		
Louisiana Judicial College - Criminal Fines - Other	48	51
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund - Criminal Fines - Other	485	370
North Louisiana Criminalistics Laboratory Commission - Criminal Fines - Other	2,911	2,220
State of Louisiana Treasurer - CMIS - Criminal Fines - Other	97	60
Louisiana Commission on Law Enforcement - Criminal Fines - Other	925	700
Ware Youth Center - Criminal Fines - Other	728	555
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts Self-Disbursed to Collecting Agency - Criminal Fines - Other	3,690	6,101
<b>Subtotal Disbursements/Retainage</b>	<u>8,884</u>	<u>10,057</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<u>-</u>	<u>-</u>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	<u>-</u>	<u>-</u>

**Other Information:**

Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	<u>-</u>	<u>-</u>
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	<u>-</u>	<u>-</u>

# COOK & MOREHART

*Certified Public Accountants*

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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Accountants' Report On Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below on the Village of Doyline's (the Village) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Village's management is responsible for its financial records and compliance with applicable laws and regulations.

The Village has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Village's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 38:221-2286 (the public bid law) and report whether the expenditures were made in accordance with these laws.

The were no expenditures made during the year ended June 30, 2022 exceeding \$30,000 for materials and supplies or \$250,000 for public works.

### *Code of Ethics for Public Officials and Public Employees*

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

The Village provided us with the required list.

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

The Village provided us with the required list.

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

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

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

The Village provided the listings. No vendors appeared on both lists.

### *Budgeting*

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

The Village provided us with a copy of the original budget. There were no amendments to the budget during the year ended June 30, 2022.

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

The adoption date of the original budget for the year ended June 30, 2022 was done on June 22, 2021.

We traced the budget adoption to the minutes of those meetings. No exceptions noted.

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

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

Actual expenditures exceeded budgeted expenditures by more than 5%, see finding 2022–1.

### *Accounting and Reporting*

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

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

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

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

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

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

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

### *Meetings*

10. Obtain evidence from management indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:13 (the open meetings law); and report whether there are any exceptions.

The Village posted its meetings and agendas as required by LSA-RS 42:11 through 42:28 (the open meetings law). No exceptions noted.

### *Debt*

11. Obtain bank deposits for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposits slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

A reading of the minutes and inspection of payroll disbursements of the Village for the year ended June 30, 2022 indicated no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

### *State Audit Law*

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

The Village provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the Village entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the Village was not in compliance with R.S. 24:513 (the audit law).

Not applicable. The Village was in compliance with R.S. 24:513.

### *Prior Comments and Recommendations*

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

There was one finding for the prior year audit report for the year ended June 30, 2021. See Schedule of Prior Year Audit Findings.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagement contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Village's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "Cook & Morehart", written in a cursive style.

Cook & Morehart  
Certified Public Accountants  
December 29, 2022



Village of Doyline  
Doyline, Louisiana  
Schedule of Current Year Findings  
Schedule For Louisiana Legislative Auditor  
June 30, 2022

There is one finding for the current year as it relates to the Review/Attestation report for the year ended June 30, 2022.

2022-1 Finding – Budget

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

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

Cause: The Village did not consider all expenditures when adopting the budget for the year ended June 30, 2022.

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

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

Management Response: The Village will monitor its budgets in the future and amend as needed in order to comply with the Local Government Budget Act.

Name of Contact Person: Steven T. Bridwell, Mayor



We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [ ] N/A [ ]

### Meetings

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

Yes [] No [ ] N/A [ ]

### Debt

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

Yes [] No [ ] N/A [ ]

### Advances and Bonuses

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

Yes [] No [ ] N/A [ ]

### Prior-Year Comments

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

Yes [] No [ ] N/A [ ]

### General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [] No [ ] N/A [ ]

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

Yes [] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [] No [ ] N/A [ ]

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

Yes [] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

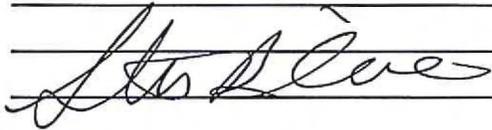
to you any such communication received between the end of the period under examination and the date of your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

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

_____	Secretary	_____	Date
	Treasurer	_____	Date
_____	<input checked="" type="checkbox"/> President	12-3-27	Date