

**VILLAGE OF RICHMOND, LOUISIANA**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 14 2011

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**Accountant's Review Report**

Honorable Mayor and Members of  
the Board of Alderman  
Village of Richmond  
Richmond, Louisiana

I have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Village of Richmond, as of and for the year ended June 30, 2011, which collectively comprise the Village's basic financial statements as listed in the table of contents. All information included in these financial statements is the representation of the management of the Village of Richmond.

A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The Management's Discussion and Analysis and Budgetary Comparison information on pages 5 through 9 and 23 through 24, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in review for the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the term of my engagement, I have also issued a report on agreed-upon procedures dated August 25, 2011.



Tallulah, Louisiana  
August 25, 2011

**REQUIRED SUPPLEMENTAL INFORMATION**

**PART I**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Village of Richmond, Louisiana's financial performance provides an overview of the Village's financial activities for the year ended June 30, 2011. Please read it in conjunction with the Village's financial statements, which begin on page 9.

### FINANCIAL HIGHLIGHTS

The Village's net assets decreased \$75,418, as a result of this year's operations. This decrease consisted of a decrease in cash and investments and an increase in fixed assets.

During the year, the Village had total expenses of \$493,524 in governmental funds. Included in the total expenses was \$35,597 relating to the ball park.

Total revenue for the Village for the current year was \$418,106. This was an increase from \$363,561 in the previous year.

Total expenditures were \$540,174, or \$151,684 more than the prior year. The increase in expenditures was primarily an increase of \$114,182 in public works and an increase in expenditures for general government.

### Overview of the Financial Statements

This Management's Discussion and Analysis document introduces the Village of Richmond's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and illustrate a longer-term view of the Village's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business. The government-wide financial statements provide short-term and long-term information about the Village's financial statements as a whole.

The Village of Richmond's government-wide financial statements include a Statement of Net Assets (page 9) and Statement of Activities (page 10), which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the Statement of Net Assets is to report all of the assets held and liabilities owed by the Village using the full accrual basis of accounting. The Village reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred.

The difference between the Village's total assets and total liabilities is reported as net assets and this difference is similar to the total owner's equity presented by a commercial enterprise. Over time, increases or decreases in the Village's net assets are one indicator of whether its financial health is improving or deteriorating.

The purpose of the Statement of Activities is to present the revenues and expenses of the Village. Again, the items presented on the Statement of Activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the Village. Thus, revenues are reported even though they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village adopts an annual budget for all funds. A budgetary comparison statement is provided to demonstrate compliance with this budget.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's performance.

**REPORTING ON THE VILLAGE OF RICHMOND AS A WHOLE**

The following table reflects the condensed Statement of Net Assets:

**CONDENSED STATEMENT OF NET ASSETS**  
Years Ended June 30, 2011, and 2010

	<u>2011</u>	<u>2010</u>
<b>Assets</b>		
Current and other assets	\$ 441,665	\$ 580,825
Capital assets, net of accumulated depreciation	623,229	576,579
Total Assets	<u>1,064,894</u>	<u>1,157,404</u>
<b>Liabilities</b>		
Current and other liabilities	<u>20,417</u>	<u>37,509</u>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	623,229	576,579
Unrestricted	421,248	543,316
Total Net Assets	<u>\$1,044,477</u>	<u>\$ 1,119,895</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Village of Richmond, assets exceed liabilities at the close of the fiscal year, by \$1,044,477 in 2011, and \$1,119,895 in 2010. Of these amounts \$623,229, or 60%, and \$576,579, or 51% of the total net assets, represent the investment of the Village in capital assets net of related debt. Net assets of \$421,248 for 2011, and \$543,316 for 2010, which are technically unrestricted, need to be viewed in light of information in the fund financial statements.



The following table reflects the condensed Statement of Activities:

**CONDENSED STATEMENT OF ACTIVITIES**  
Years Ended June 30, 2011, and 2010

	<u>2011</u>	<u>2010</u>
<b>Revenues</b>		
Taxes	\$ 244,087	\$ 282,422
Intergovernmental	71,205	8,174
License & permits	28,443	23,581
Interest income	1,717	2,027
Sewer	37,759	13,486
Other	34,895	33,871
Total	<u>418,106</u>	<u>363,561</u>
<b>Expenses</b>		
General government	238,836	177,261
Public safety	43,994	48,957
Public works	91,368	22,312
Sewer	83,729	39,297
Recreation	35,597	85,509
Total	<u>493,524</u>	<u>373,336</u>
Change in Net Assets	(75,418)	(9,775)
Net Assets - beginning	<u>1,119,895</u>	<u>1,129,670</u>
Net Assets - ending	<u>\$ 1,044,477</u>	<u>\$ 1,119,895</u>

As reported in the Statement of Activities, the cost of governmental activities for 2011 and 2010 was \$493,524 and \$373,336.

**Financial Analysis of the Government's Funds**

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of June 30, 2011, combined governmental fund balances of \$421,248 showed a decrease of \$122,068 from the June 30, 2010, balance.

**Budgetary Highlights**

The Village's budget is prepared according to Louisiana law.

A budgetary comparison schedule showing the Village of Richmond's budgets compared with actual operating results is provided in the report that follows.

**Economic Factors and Next Year's Budgets**

The Village considered many factors when setting the 2012 budget.

Revenues and expenditures of the Village's funds are expected to remain fairly consistent with the 2011 fiscal year with exception of recreation expenditures, sewer grant and related expenses.

### **Capital Assets and Debt Administration**

**Capital assets.** The Village's capital assets for its governmental activities as of June 30, 2011, amounts to \$623,229 (net of accumulated depreciation). This investment includes land, buildings, sewer plant, furniture, equipment, and automobiles. The increase in capital assets for the year was \$46,650.

### **CONTACTING THE VILLAGE'S MANAGEMENT**

This financial report is designed to provide a general overview of the Village of Richmond's finances and to show the Village's accountability for the money it receives. If you have questions about this report or need additional information, contact the Village's Office at 602 Wood Street, Richmond, Louisiana 71282.

**BASIC FINANCIAL STATEMENTS**

VILLAGE OF RICHMOND, LOUISIANA  
STATEMENT OF NET ASSETS  
JUNE 30, 2011

	Governmental Funds
<b>Assets</b>	
Cash and cash equivalents	\$ 111,527
Investments	310,752
Accounts receivable	19,041
Interest receivable	270
Other assets	75
Capital assets	623,229
Total Assets	1,064,894
<b>Liabilities</b>	
Accounts payable	18,631
Payroll taxes payable	1,786
Total Liabilities	20,417
<b>Net Assets</b>	
Invested in capital assets, net of related debt	623,229
Unrestricted	421,248
Total Net Assets	\$ 1,044,477

See Accountant's Review Report and accompanying notes to financial statements.

VILLAGE OF RICHMOND, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011

Functions/Programs	Expenses	Program Revenue Charges for Services	Operating Grants	Net Revenue (Expenses) Government Activities
<b>Government Activities:</b>				
General government	\$ 238,836	\$ -	\$ -	\$ (238,836)
Public safety	43,994	13,705	-	(30,289)
Public works	91,368	-	21,245	(70,123)
Sewer	83,729	37,759	49,960	3,990
Recreation	35,597	-	-	(35,597)
<b>Total Government Activities</b>	<b>\$ 493,524</b>	<b>\$ 51,464</b>	<b>\$ 71,205</b>	<b>(370,855)</b>

<b>General Revenues:</b>	
Sales tax and video poker	195,695
Property taxes	26,566
Franchise taxes	21,826
License & permits	28,443
Building rent	11,833
Interest income	1,717
Other revenue	9,357
<b>Total General Revenues</b>	<b>295,437</b>
<b>Change in Net Assets</b>	<b>(75,418)</b>
<b>Net Assets, beginning</b>	<b>1,119,895</b>
<b>Net Assets, ending</b>	<b>\$ 1,044,477</b>

See Accountant's Review Report and accompanying notes to financial statement.

VILLAGE OF RICHMOND, LOUISIANA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2011

**ASSETS**

	Government Fund Types			Total Governmental Funds
	General	Debt Service	Capital Projects Fund	
<b>Assets</b>				
Cash & cash equivalents	\$ 109,025	\$ -	\$ 2,502	\$ 111,527
Investments	310,752	-	-	310,752
Accounts receivable	19,041	-	-	19,041
Interest receivable	270	-	-	270
Other assets	75	-	-	75
<b>Total Assets</b>	<b><u>439,163</u></b>	<b><u>-</u></b>	<b><u>2,502</u></b>	<b><u>441,665</u></b>

**LIABILITIES AND FUND EQUITY**

<b>Liabilities</b>				
Accounts payable	18,631	-	-	18,631
Payroll tax payable	1,786	-	-	1,786
<b>Total Liabilities</b>	<b><u>20,417</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>20,417</u></b>
<b>Fund Balance</b>				
Assigned fund balance	-	-	2,502	2,502
Unassigned fund balance	418,746	-	-	418,746
<b>Total Fund Balance</b>	<b><u>418,746</u></b>	<b><u>-</u></b>	<b><u>2,502</u></b>	<b><u>421,248</u></b>
<b>Total Liabilities &amp; Fund Equity</b>	<b><u>\$ 439,163</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,502</u></b>	<b><u>\$ 441,665</u></b>

See Accountant's Review Report and accompanying notes to financial statements.

VILLAGE OF RICHMOND, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET ASSETS  
JUNE 30, 2011

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

Fund Balances, Total Governmental Funds (Exhibit C) \$ 421,248

Capital assets used in governmental activities are not financial  
resources and, therefore, are not reported in the governmental  
funds.

623,229

Net Assets of Governmental Activities (Exhibit A)

\$1,044,477

See Accountant's Review Report and accompanying notes to financial statements.

VILLAGE OF RICHMOND, LOUISIANA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2011

	General	Debt Service	Capital Projects	Totals
<b>Revenue</b>				
Taxes:				
Property	\$ 26,566	\$ -	\$ -	\$ 26,566
Sales tax and video poker	195,695	-	-	195,695
Public safety	13,336	-	-	13,336
Franchise	21,826	-	-	21,826
Intergovernmental	49,960	-	21,245	71,205
Sewer fees	37,759	-	-	37,759
Licenses & permits	28,442	-	-	28,442
Rent	11,833	-	-	11,833
Interest	1,712	5	1	1,718
Other revenue	8,726	-	1,000	9,726
Total revenue	<u>395,855</u>	<u>5</u>	<u>22,246</u>	<u>418,106</u>
<b>Expenditures</b>				
Current:				
General government	218,596	539	-	219,135
Public Safety	41,634	-	-	41,634
Public Works	140,597	-	21,245	161,842
Recreation	26,894	-	-	26,894
Capital outlay	90,669	-	-	90,669
Total expenditures	<u>518,390</u>	<u>539</u>	<u>21,245</u>	<u>540,174</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(122,535)</u>	<u>(534)</u>	<u>1,001</u>	<u>(122,068)</u>
Other Financing Sources (Uses)				
Transfers in	56,142	-	-	56,142
Transfers out	-	(56,142)	-	(56,142)
Total other financing sources (uses)	<u>56,142</u>	<u>(56,142)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(66,393)</u>	<u>(56,676)</u>	<u>1,001</u>	<u>(122,068)</u>
Fund Balance - Beginning	<u>485,139</u>	<u>56,676</u>	<u>1,501</u>	<u>543,316</u>
Fund Balance - Ending	<u>\$ 418,746</u>	<u>\$ -</u>	<u>\$ 2,502</u>	<u>\$ 421,248</u>

See Accountant's Review Report and accompanying notes to financial statements.



**VILLAGE OF RICHMOND, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011**

*Amounts reported for governmental activities in the Statement of Activities are different because:*

Net Change in Fund Balances, Total Governmental Funds, (Exhibit E) (122,068)

*Government funds report capital outlay 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 outlay exceeded depreciation expense in the current period.*

46,650

Change in Net Assets of Governmental Activities, (Exhibit B)

\$(75,418)

See Accountant's Review Report and accompanying notes to financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

VILLAGE OF RICHMOND, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011

**INTRODUCTION**

The Village of Richmond, Louisiana (hereafter referred to as the Village) was created under the provisions of the Lawrason Act, Louisiana Revised Statute 33:321, August 28, 1973. Therefore, it operates under a Mayor - Board of Alderman form of government.

The Mayor and three Alderpersons are elected at large every four years by the citizens of the Village.

The purpose of the municipality is to promote the general welfare, safety, health, peace, good order, comfort, convenience, and morals of its inhabitants.

The Village is situated in the northwest part of Madison Parish with a population of 604 persons. Within the boundaries are approximately 16 miles of roads maintained by the Village. It is currently servicing 156 sewer customers and employs 5 people.

GASB Statement No. 14, *The Reporting Entity*, 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, since 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 Statement No. 14, 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 Village does not have oversight of any other component units, therefore, no other government unit is included in the Village's financial statements.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

VILLAGE OF RICHMOND, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*The Debt Service Fund accounts for all financial transactions on the bonds payable.*

The Capital Projects Fund accounts for grants designated for capital projects.

**C. Cash and Cash Equivalents:**

Cash includes amounts in demand deposits. 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 and national banks having their principle offices in Louisiana. Certificates of deposits are classified as investments if their maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents.

**D. Investments**

Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash

VILLAGE OF RICHMOND, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**D. Investments (cont.)**

and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings. All investments of the Village are certificates of deposits held at local banks and the fair value is determined by the face value of the certificate.

**E. Capital Assets**

Under GASB Statement No. 34, capital assets, which include buildings, other improvements, machinery and equipment, vehicles, and furniture and fixtures, are reported and depreciated in the applicable government or business-type activities column of the governmental-wide financial statements. No long-term capital assets or depreciation are shown in the governmental fund statements.

As permitted by GASB Statement No. 34, the Village has elected not to capitalize infrastructure assets retroactively such as streets, sidewalks, drainage, and street lighting.

All purchased capital assets are recorded at cost. Donated capital assets are valued at fair market value at date of gift. Major additions are capitalized while maintenance and repairs that do not improve or extend the life of the respective assets are charged to expense. Interest is capitalized on funds used during construction of projects acquired with bonds.

Capital assets are depreciated over the estimated useful lives of the assets using the straight-line method. Estimated useful lives are as follows (in years):

Buildings	40 years
Sewerage System	40 years
Office Equipment	5 to 10 years
Equipment	5 to 20 years
Vehicles	5 years

**F. Fund Equity**

Beginning with fiscal year 2011, the Village implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable Fund Balance** - amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.

VILLAGE OF RICHMOND, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**F. Fund Equity (cont.)**

**Restricted Fund Balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provision, or by enabling legislation.

**Committed Fund Balance** - amounts constrained to specific purposes by the Village itself, using its highest level of decision-making authority (i.e., Mayor/Board of Aldermen). To be reported as committed, amounts cannot be used for any other purpose unless the Village takes the same highest level action to remove or change the constraint.

**Assigned Fund Balance** - amounts the Village intends to use for a specific purpose. Intent is expressed by the Mayor/Board of Aldermen.

**Unassigned Fund Balance** - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Beginning fund balances for the Village's governmental funds have been restated to reflect the above classifications.

The Village establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Mayor/Board of Aldermen through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

**G. Property Taxes**

Ad valorem taxes were levied for 2010 at seven mills. These taxes, which attach as enforceable liens on property as of January 1, are levied in October, become due on receipt and until December 31, and become delinquent on January 1 of the following year. The taxes are generally collected in December of the current year and January and February of the following year.

**H. Compensated Absences**

The Village of Richmond has five employees. Employees only participate in the social security retirement system. The Village has no formal vacation policy. However, employees were given one or two weeks vacation by the Board of Aldermen for the year ended June 30, 2011. No vacation accrual was recorded since vacation time does not carryover from year to year.

VILLAGE OF RICHMOND, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011

**I. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The estimates are the responsibility of management. Actual results can differ from those estimated.

**J. Retirement Plan**

The Village does not participate in any retirement fund, therefore all employees are covered by the social security administration.

**Note 2 - CASH AND CASH EQUIVALENTS**

At June 30, 2011, the Village had cash and cash equivalents totaling \$111,527 as follows:

Petty cash	\$	100
Demand deposits		2,502
Interest bearing demand deposits		108,925
Total	\$	<u>111,527</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits 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 of the deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually accepted by both parties.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

As of June 30, 2011, the book balance of the Village's deposit was \$111,527, and the bank balance was \$114,509. Of the bank balance, \$114,509 was covered by federal depository insurance, and \$0 by pledged securities.

VILLAGE OF RICHMOND, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011

**Note 3 - INVESTMENTS**

At June 30, 2011, the Village has investments totaling \$310,752, all of which were certificates of deposit. The investments were as follows:

	Carrying Amount	Market Value
Guaranty Bank and Trust Certificate of Deposit	\$ 130,867	\$ 130,867
Capital One Certificate of Deposit	179,885	179,885
Total	\$ 310,752	\$ 310,752

Of the \$310,752 of certificates of deposit, \$310,752 was secured from risk by federal deposit insurance and \$0 by pledged securities.

**Note 4 - FIXED ASSETS**

The changes in capital assets are as follows:

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
<b>Governmental Activities:</b>				
Land	\$ 66,086	\$ -	\$ -	\$ 66,086
Building and improvements	172,174	-	-	172,174
Police equipment	22,495	5,600	-	28,095
Tractor	22,966	14,700	-	37,666
Mosquito equipment	18,242	-	-	18,242
Sewer plant and improvements	621,039	-	-	621,039
Equipment-Sewer	41,990	-	-	41,990
Ball park	31,194	55,838	-	87,032
Other equipment	101,739	14,531	-	116,270
<b>Total Capital Assets</b>	1,097,925	90,669	-	1,188,594
Less: Accumulated depreciation	(521,346)	(44,019)	-	(565,365)
<b>Net Capital Assets - governmental activities</b>	\$ 576,579	\$ 46,650	\$ -	\$ 623,229

**Note 5 - LITIGATION AND CLAIMS**

The Village of Richmond is not involved in any litigation or aware of any claims at June 30, 2011.



**REQUIRED SUPPLEMENTAL INFORMATION**

**PART II**

**VILLAGE OF RICHMOND, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	Budget Original	Amended	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property taxes	\$ 40,821	\$ 60,500	\$ 26,566	\$ (33,934)
Fire protection	4,016	13,300	13,336	36
Franchise Tax	16,408	16,200	21,826	5,626
Occupational licenses	23,026	25,000	28,443	3,443
Traffic fees	895	400	369	(31)
Sewer fees	11,008	28,000	37,759	9,759
Civic Center rent	8,958	10,500	11,833	1,333
Interest	203	253	1,712	1,459
Miscellaneous and Grants	15,054	58,000	58,316	316
Sales Tax	221,266	175,000	195,695	20,695
Total Revenues	<u>341,655</u>	<u>387,153</u>	<u>395,855</u>	<u>8,702</u>
<b>Expenditures</b>				
<b>Current - General Government</b>				
Salaries	93,930	106,000	112,162	(6,162)
Ball Park	59,628	59,628	26,894	32,734
Donations	-	-	5,300	(5,300)
Advertising	1,296	3,100	3,332	(232)
Bank, bond & court fees	1,590	400	522	(122)
Contract Labor	5,070	11,000	11,795	(795)
Fire Protection service	5,500	6,000	5,500	500
Dues & subscriptions	4,345	7,000	4,646	2,354
Fuel & oil	7,104	9,500	8,932	568
Police car expense	2,016	2,100	3,513	(1,413)
Insurance	14,582	19,000	20,974	(1,974)
Legal & accounting	8,265	12,000	8,486	3,514
Office expense	1,611	3,500	5,047	(1,547)
Postage	661	600	559	41
Repairs & maintenance	60,031	139,000	132,181	6,819
Police supplies	712	10,500	3,659	6,841
Supplies	5,183	15,500	17,376	(1,876)
Supplies - Mosquito abate	7,216	5,000	6,149	(1,149)
Miscellaneous	19,515	4,000	3,860	140
Payroll Taxes	16,264	16,000	8,877	7,123
Telephone	5,113	4,750	4,772	(22)
Travel	1,084	1,050	974	76
Utilities	27,673	28,800	32,211	(3,411)
Capital outlay	25,521	34,000	90,669	(56,669)
Total expenditures	<u>373,910</u>	<u>498,428</u>	<u>518,390</u>	<u>(19,962)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(32,255)</u>	<u>(111,275)</u>	<u>(122,535)</u>	<u>(11,260)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	7,803	56,142	48,339
Operating transfers out	(11,621)	-	-	-
	<u>(11,621)</u>	<u>7,803</u>	<u>56,142</u>	<u>48,339</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(43,876)</b>	<b>(103,472)</b>	<b>(66,393)</b>	<b>37,079</b>
<b>FUND BALANCE- BEGINNING</b>	<b>485,139</b>	<b>485,139</b>	<b>485,139</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 441,263</b>	<b>\$ 381,667</b>	<b>\$ 418,746</b>	<b>\$ 37,079</b>

See Accountant's Review Report.

VILLAGE OF RICHMOND, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET & ACTUAL - DEBT SERVICE FUND  
 FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Amended	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>				
Interest earned	\$ 43	\$ 43	\$ 5	\$ (38)
Other revenue	-	-	-	-
Total Revenue	<u>43</u>	<u>43</u>	<u>5</u>	<u>(38)</u>
<b>Expenditures</b>				
Bank charges	-	-	539	(539)
Bonds paid	19,694	-	-	-
Total Expenditures	<u>19,694</u>	<u>-</u>	<u>539</u>	<u>(539)</u>
Excess (deficiency) of revenues over expenditures	<u>(19,651)</u>	<u>43</u>	<u>(534)</u>	<u>(577)</u>
Other Financing Sources				
Operating transfers in	11,924	-	-	-
Operating transfers out	-	(7,803)	(56,142)	(48,339)
	<u>11,924</u>	<u>(7,803)</u>	<u>(56,142)</u>	<u>(48,339)</u>
Net change in fund balance	(7,727)	(7,760)	(56,676)	(48,916)
FUND BALANCE - beginning	<u>56,676</u>	<u>56,676</u>	<u>56,676</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 48,949</u>	<u>\$ 48,916</u>	<u>\$ -</u>	<u>\$ (48,916)</u>

See Accountant's Review Report

**OTHER SUPPLEMENTAL INFORMATION**

**PART III**

VILLAGE OF RICHMOND, LOUISIANA  
SCHEDULE OF COMPENSATION PAID TO GOVERNING MEMBERS  
FOR THE YEAR ENDED JUNE 30, 2011

The following information is provided in compliance with House Concurrent Resolution No. 54 of the Louisiana Legislature.

<u>Name</u>	<u>Amount</u>
Mayor Robert Kivett	\$ 17,360
Alderman Tommy Wixson	4,125
Alderwoman Olga Butler	4,125
Alderman Donnie Remore	<u>4,125</u>
Total	<u>\$ 29,735</u>

See Accountant's Review Report

**DAVID Q. RICHARDSON**

Certified Public Accountant  
Post Office Box 891  
Tallulah, Louisiana 71284  
cpa2912@bellsouth.net  
(318) 574-0514  
(318) 574-0176

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

Honorable Mayor and Members  
Of the Board of Alderman  
Village of Richmond, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Village of Richmond and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village's compliance with certain laws and regulations during the year ended June 30, 2011, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$25,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:221-2251 (the public bid law).

During the year ended June 30, 2011, the Village had no expenditure that required bids.

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 42:1100-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

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

Management provided me with the required list.

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

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

Budgeting

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

Management provided me with a copy of the original budget and all amendments thereto.

6. Trace the budget adoption and amendments to the minute books.

I traced the adoption of the original budget to the minutes of a meeting held on June 22, 2010, which indicated that the budget had been adopted by the Board of Aldermen of the Village of Richmond by a vote of all in favor. The general fund budget was amended June 28, 2011.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year did not exceed budgeted amounts by more than 5%, and actual revenues exceeded or were within 5% of budgeted amounts.

8. Randomly select 6 disbursements made during the period under examination and:

A) Trace payments to supporting documentation as to proper amount and payee;

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

B) Determine if payments were properly coded to the correct fund and general ledger account;

Six of the payments were properly coded to the correct fund and general ledger account.

C) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Mayor. All six invoices were approved for payment by the Mayor.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:12 (the open meetings law).

The Village of Richmond, Louisiana is only required to post a notice of each meeting and the accompanying agenda on the door of the Village's office building. Management has asserted that such documents were properly posted on the door of the office including an agenda for the meeting. The secretary had pictures of each notice on the door and each meeting was advertised in the local newspaper.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances & Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the Village of Richmond, Louisiana for the year indicated no approval for any bonus, advance, or gift. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

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



Tallulah, Louisiana  
August 25, 2011



**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
**(For Audit Engagements of Government Entities)**

DAVID Q. RICHARDSON, CPA

P. O. BOX 891

TALLULAH, LA 71284-0891 (Auditor)

In connection with your audit of our financial statements as of JUNE 30, 2011 and for 07-01-10 THRU 06-30-11 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 6/7/11 (date completed/date of the representations).

**PART AGENCY PROFILE**

1. Name and address of the organization.

VILLAGE OF RICHMOND

598 WOOD ST

RICHMOND, LA 71282

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

604

3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.]

ROBERT KIVETT, MAYOR

318-574-1669

111 LESLIE ST.

RICHMOND, LA 71282

4. Period of time covered by this questionnaire:

07-01-10 THRU 06-30-11

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) and, if applicable, local resolutions/ordinances.

LA REVISED STATUTE 33:321

6. Briefly describe the public services provided:

TO PROMOTE THE GENERAL WELFARE, SAFETY, HEALTH, PEACE, GOOD ORDER, COMFORT, CONVENIENCE AND MORALS OF ITS INHABITANT

7. Expiration date of current elected/appointed officials' terms.

ROBERT KIVETT 12-31-13

### LEGAL COMPLIANCE

#### **PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$20,000 have been publicly bid.

Yes [ x ] No [ ]

#### **PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [ x ] No [ ]

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ x ] No [ ]

#### **PART IV. LAWS AFFECTING BUDGETING**

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:33.

**A. Local Budget Act**

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1305).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1305).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1306).
4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1307).
5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1308.
6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget [LSA-RS 39:1306.
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1309).
8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1311). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less, and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds-from the requirement to amend revenues.
9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

Yes [ x ] No [ ]

**B. State Budget Requirements**

1. The state agency has complied with the budgetary requirements of LSA-RS 39:33.

Yes [ x ] No [ ]

**C. Licensing Boards**

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes [ x ] No [ ]

**PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes [ x ] No [ ]

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ x ] No [ ]

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

Yes [ x ] No [ ]

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes [ x ] No [ ]

**PART VI. ASSET MANAGEMENT LAWS**

16. We have maintained records of our fixed assets and movable property records, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes [ x ] No [ ]

**PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes [ x ] No [ ]

**PART VIII. DEBT RESTRICTION LAWS**

18. It is true we have not incurred any long-term indebtedness 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 LSA-RS 39:1410.60-1410.65.

Yes [ x ] No [ ]

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes [ x ] No [ ]

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).

Yes [ x ] No [ ]

**PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS**

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [ x ] No [ ]

22. 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, LSA-RS 14:138, and AG opinion 79-729.

Yes [ x ] No [ ]

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [ x ] No [ ]

**PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

Police Juries

N/A

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:755(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:755.
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:755.
- D. Centralized accounting, LSA-RS 48:755.
- E. A construction program based on engineering plans and inspections, LSA-RS 48:755.
- F. Selective maintenance program, LSA-RS 48:755.
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:758.

Yes [ ] No [ ]

School Boards

N/A

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401.

Yes [ ] No [ ]

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [ ] No [ ]

27. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report as part of their annual financial statements measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenues Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Teachers and Full-time Classroom Teachers
- Schedule 5, Public School Staff Data
- Schedule 6, Class Size Characteristics
- Schedule 7, Louisiana Educational Assessment Program
- Schedule 8, The Graduate Exit Exam
- Schedule 9, The IOWA Tests

Yes [ ] No [ ]

Tax Collectors

N/A

28. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.

Yes [ ] No [ ]

Sheriffs N/A

29. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8.  
Yes [ ] No [ ]

30. We have complied with LSA-RS 33:1432 relating to the feeding and keeping of prisoners.  
Yes [ ] No [ ]

District Attorneys N/A

31. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.  
Yes [ ] No [ ]

Assessors N/A

32. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.  
Yes [ ] No [ ]

33. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.  
Yes [ ] No [ ]

Clerks of Court N/A

34. We have complied with LSA-RS 13:751-960.  
Yes [ ] No [ ]

Libraries N/A

35. We have complied with the regulations of the Louisiana State Library.  
Yes [ ] No [ ]

Municipalities N/A

36. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976).  
Yes [ ] No [ ]

37. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 86-528.  
Yes [ ] No [ ]

38. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13.  
Yes [ ] No [ ]

Airports N/A

39. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.  
Yes [ ] No [ ]

40. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810).  
Yes [ ] No [ ]

41. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).

42. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).  
Yes [ ] No [ ]  
Yes [ ] No [ ]

Ports N/A

43. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.  
Yes [ ] No [ ]

44. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3460).  
Yes [ ] No [ ]

45. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460).  
Yes [ ] No [ ]

46. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3460).  
Yes [ ] No [ ]

47. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3461).  
Yes [ ] No [ ]

#### Sewerage Districts

48. We have complied with the statutory requirements of LSA-RS 33:3881-4160.  
Yes [X] No [ ]

#### Waterworks Districts

49. We have complied with the statutory requirements of LSA-RS 33:3811-3837.  
Yes [X] No [ ]

Utility Districts N/A

50. We have complied with the statutory requirements of LSA-RS 33:4161-4548.  
Yes [ ] No [ ]

Drainage and Irrigation Districts N/A

51. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1921 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.  
Yes [ ] No [ ]

#### Fire Protection Districts

52. We have complied with the statutory requirements of LSA-RS 40:1491-1509.  
Yes [X] No [ ]

Other Special Districts N/A

53. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [X] No [ ]

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

*Robert Smith Sr* MAYOR 6/7/11 DATE  
*Shirley Ellis* CLERK 6/7/11 DATE