



6. We footed the cash receipts' and cash disbursements' registers for December 1999 for the Water System Fund and found the registers to be correct.
7. We traced the cash receipts and cash disbursements to the general ledger for December 1999 for the Water System Fund and found the records to be in agreement.
8. Except for procedure a), we performed the following teller cash receipts procedures for receipts of July 27, 1999, August 10, 1999, September 7, 1999, October 22, 1999, November 19, 1999 and December 9, 1999:
  - a) Footed teller 10's recap for July 27, 1999
  - b) Traced teller transaction recap to daily cash recap then traced to recap by service
  - c) Traced to cash receipts' register and daily cash reports
  - d) Footed the daily cash reports.

We found no exceptions in the above testing.

9. We reconciled all bank accounts for December 1999 and agreed the reconciled balances to the general ledger.
10. We examined cancelled checks for the period July 1, 1999 to December 31, 1999 for the Payroll Account, Meter Deposit Account, Water System Fund Account, Group Medical Insurance Account, and Health Benefit Account and found no exceptions.
11. We compared cancelled checks not clearing the December 1999 bank statements to the January 2000 bank statements and found no exceptions.
12. We counted cash in the registers and reconciled it to your daily work as of the close of business on July 6, 1999.
13. We counted petty cash as of July 6, 1999 and agreed it to the general ledger.
14. We acquired copies of securities, scheduled activity for the period July 1, 1999 to December 31, 1999, compared activity to bank statements and agreed the information to the general ledger and found no exceptions.
15. We reviewed sales trend analysis and concluded it was consistent with prior periods.
16. We reviewed the 2000 budget and concluded there were no significant variances from prior year.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users and is not intended to be and should not be used by anyone other than these specified parties.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants

Houma, La.,  
February 10, 2000.

Cash-rpt-Dec.wpd