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VILLAGE OF CHATAIGNIER, LOUISIANA  
FINANCIAL REPORT  
JUNE 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 FEB 26 1997

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INDEPENDENT ACCOUNTANT'S REPORT

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The Honorable Herman Malveaux, Mayor,  
and the Board of Aldermen  
Village of Chataignier, Louisiana

We have compiled the accompanying general purpose financial statements of the Village of Chataignier, Louisiana, as of and for the year ended June 30, 1996 and the supplementary schedules, as listed in the table of contents. The statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the Board in the form of financial statements and the supplementary schedules. We have not audited or reviewed the accompanying financial statements and the supplementary schedules and, accordingly, we do not express an opinion or any other form of assurance on them.

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Crowley, Louisiana  
January 16, 1997

*Retired:*

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Leon K. Poche, CPA 1984

James H. Breaux, CPA 1987

Erna R. Walton, CPA 1988

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GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

VILLAGE OF CHATAIGNIER, LOUISIANA

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1996

See Accountant's Compilation Report

	<u>Governmental Fund Type</u>
<b>ASSETS</b>	
	<u>General</u>
Cash and cash equivalents	\$ 26,225
Accounts receivable	-
Fixed assets (net of accumulated depreciation)	-
Amount to be provided	-
	<u>\$ 26,225</u>
 <b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 529
Customers' deposits	-
Note payable (current portion)	-
Note payable (long-term portion)	-
	<u>          -</u>
Total liabilities	<u>\$ 529</u>
 <b>FUND EQUITY</b>	
Contributed capital (net)	\$ -
Investment in general fixed assets	-
Retained earnings (deficit):	
Unreserved	-
Fund balances:	
Unreserved:	
Undesignated	<u>25,696</u>
Total equity	<u>\$ 25,696</u>
	<u>\$ 26,225</u>

See Notes to Financial Statements.

Proprietary Fund Type	Account Groups		Total (Memorandum Only)
	General Fixed Assets	General Long-term Debt	
Enterprise			
\$ 7,894	\$ -	\$ -	\$ 34,119
1,539	-	-	1,539
854,472	226,101	-	1,080,573
-	-	21,217	21,217
<u>\$ 863,905</u>	<u>\$ 226,101</u>	<u>\$ 21,217</u>	<u>\$1,137,448</u>
\$ 652	\$ -	\$ -	\$ 1,181
200	-	-	200
1,600	-	2,031	3,631
<u>17,984</u>	<u>-</u>	<u>19,186</u>	<u>37,170</u>
<u>\$ 20,436</u>	<u>\$ -</u>	<u>\$ 21,217</u>	<u>\$ 42,182</u>
\$ 854,239	\$ -	\$ -	\$ 854,239
-	226,101	-	226,101
(10,770)	-	-	(10,770)
-	-	-	25,696
<u>\$ 843,469</u>	<u>\$ 226,101</u>	<u>\$ -</u>	<u>\$1,095,266</u>
<u>\$ 863,905</u>	<u>\$ 226,101</u>	<u>\$ 21,217</u>	<u>\$1,137,448</u>

## VILLAGE OF CHATAIGNIER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES

## GENERAL FUND

Year Ended June 30, 1996

See Accountant's Compilation Report

## Revenues:

Taxes	\$ 14,670
Licenses and permits	6,169
Intergovernmental	18,254
Fines and forfeits	4,937
Interest	464
Other	<u>5,970</u>
	<u>\$ 50,464</u>

## Expenditures:

## Current:

General government	\$ 20,247
Public safety	10,500
Public works	2,462
Culture and recreation	746
Capital outlay	7,132
Debt service	<u>3,527</u>
	<u>\$ 44,614</u>

Excess of revenues over expenditures \$ 5,850

## Other financing uses:

Operating transfers out (13,194)

Deficiency of revenues over expenditures and other uses \$ (7,344)

Fund balance, beginning 33,040Fund balance, ending \$ 25,696

See Notes to Financial Statements.

## VILLAGE OF CHATAIGNIER, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

Year Ended June 30, 1996

See Accountant's Compilation Report

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 13,100	\$ 14,670	\$ 1,570
Licenses	4,650	6,169	1,519
Intergovernmental	18,900	18,254	(646)
Fines and forfeits	8,515	4,937	(3,578)
Interest	500	464	(36)
Other	6,025	5,970	(55)
	<u>\$ 51,690</u>	<u>\$ 50,464</u>	<u>\$ (1,226)</u>
Expenditures:			
Current:			
General government	\$ 17,229	\$ 20,247	\$ (3,018)
Public safety	7,322	10,500	(3,178)
Public works	3,246	2,462	784
Culture and recreation	-	746	(746)
Capital outlay	16,081	7,132	8,949
Debt service	1,900	3,527	(1,627)
	<u>\$ 45,778</u>	<u>\$ 44,614</u>	<u>\$ 1,164</u>
Excess of revenues over expenditures	\$ 5,912	\$ 5,850	\$ (62)
Other financing sources:			
Operating transfers out	-	(13,194)	(13,194)
Excess (deficiency) of revenues over expenditures and other uses	\$ 5,912	\$ (7,344)	\$(13,256)
Fund balance, beginning	<u>33,040</u>	<u>33,040</u>	-
Fund balance, ending	<u>\$ 38,952</u>	<u>\$ 25,696</u>	<u>\$(13,256)</u>

See Notes to Financial Statements.



## VILLAGE OF CHATAIGNIER, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS -  
PROPRIETARY FUND TYPEYear Ended June 30, 1996  
See Accountant's Compilation Report

	<u>Utility Fund</u>
Operating revenues:	
Charges for services	\$ 15,200
Other	<u>498</u>
	\$ 15,698
Operating expenses:	
Personal services	\$ 6,300
Supplies and materials	2,399
Depreciation	25,890
Utilities	3,882
Other services and charges	<u>8,738</u>
	<u>47,209</u>
Operating loss	\$(31,511)
Nonoperating revenues (expenses):	
Interest expense	<u>(2,038)</u>
Loss before operating transfers	\$(33,549)
Operating transfers in	<u>13,194</u>
Net loss	\$(20,355)
Add depreciation on fixed assets acquired by grants externally restricted for capital acquisitions and construction that reduces contributed capital	<u>25,890</u>
Increase in retained earnings	\$ 5,535
Retained earnings (deficit), beginning	<u>(16,305)</u>
Retained earnings (deficit), ending	<u>\$(10,770)</u>

See Notes to Financial Statements.

## VILLAGE OF CHATAIGNIER, LOUISIANA

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE  
 Year Ended June 30, 1996  
 See Accountant's Compilation Report

	<u>Utility Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating loss	\$(31,511)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	25,890
Changes in assets and liabilities:	
Decrease in accounts receivable	1,189
Increase in accounts payable and other payables	<u>308</u>
Net cash used by operating activities	\$ (4,124)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in from other funds	13,194
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal paid on revenue note payable	\$ (1,519)
Interest paid on revenue note payable	<u>(2,038)</u>
Net cash used by capital and related financing activities	<u>(3,557)</u>
Net increase in cash and cash equivalents	\$ 5,513
Cash and cash equivalents, beginning	<u>2,381</u>
Cash and cash equivalents, ending	<u>\$ 7,894</u>

See Notes to Financial Statements.

VILLAGE OF CHATAIGNIER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The Village of Chataignier was incorporated November 29, 1972. The Village operates under a Mayor-Aldermen form of government and provides the following services as authorized by its charter: public safety (police), highways and streets, sanitation, recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Village of Chataignier conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

Fund accounting:

The accounts of the Village are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

Governmental Funds

General fund

The general fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

Proprietary Funds

Enterprise funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Propriety funds are reported in accordance with GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989 be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the Village have elected not to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Fixed assets:

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain general fixed assets consisting of certain improvements other than buildings, including drainage systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All purchased fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.



NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Disposal plant	40 years
Collection system	40 years
Equipment	5 years

Basis of accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled utility service receivables are recorded at year end.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Budgets and budgetary accounting:

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Mayor submits to the Aldermen a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is then legally enacted through passage of an ordinance. Budgetary control is maintained at the individual fund level.
3. The Mayor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Aldermen. All appropriations lapse at the end of the fiscal year.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Budgeted amounts are as originally adopted, or as amended by the Aldermen.

The Village is required by law to adopt a budget prior to the commencement of the fiscal year. For the year ended June 30, 1996, the budget was not adopted until July 1995.

Cash and cash equivalents:

For purposes of reporting cash flows, the Village considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Total columns on Combined Statements - Overview:

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 2. Property Taxes

The Village levies a tax of 4.4 mills on all property within its corporate limits for general corporate purposes. Taxes are levied in October and are payable by December 31.

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance June 30, <u>1995</u>	<u>Additions</u>	<u>(Deletions)</u>	Balance June 30, <u>1996</u>
Land	\$ 13,980	\$ 415	\$ -	\$ 14,395
Buildings	189,900	6,034	-	195,934
Equipment	<u>15,089</u>	<u>683</u>	<u>-</u>	<u>15,772</u>
	<u>\$218,969</u>	<u>\$ 7,132</u>	<u>\$ -</u>	<u>\$226,101</u>

A summary of proprietary fund type property, plant, and equipment at June 30, 1996 follows:

Land	\$ 10,000
Sewer lines and collection system	1,035,584
Equipment	<u>5,236</u>
	\$1,050,820
Less accumulated depreciation	<u>196,348</u>
Net	<u>\$ 854,472</u>

Note 4. Changes in Long-Term Debt

The following is a summary of transactions relating to long-term debt of the Village for the year ended June 30, 1996.

Notes payable at June 30, 1995	\$ 43,961
Less principal payments	<u>3,160</u>
Notes payable at June 30, 1996	<u>\$ 40,801</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Notes payable at June 30, 1996 is comprised of the following individual notes:

Utility note:

\$25,030 - 1993 note due in monthly installments of \$296 through 2003 including interest at 10%	\$ 19,584
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General long-term debt note:

\$25,030 - 1994 note due in monthly installments of \$294 through 2004 including interest at 7.25%	<u>21,217</u>
	<u>\$ 40,801</u>

The annual requirements to amortize all debt outstanding as of June 30, 1996, including interest payments of \$16,677 follows:

Year Ending <u>June 30,</u>	
1997	\$ 7,080
1998	7,080
1999	7,080
2000	7,080
2001	7,080
Thereafter	<u>22,078</u>
	<u>\$ 57,478</u>

Note 5. Dedication of Sales Tax Proceeds

Proceeds of the 2% sales and use tax are dedicated to the following purposes:

1. Defraying the cost of improving, maintaining and operating the recreation facilities of the Village;
2. Defraying the cost of improving and maintaining the streets and thoroughfares of the Village;
3. Defraying the cost of improving, maintaining, and operating the drainage system of the Village;
4. Defraying the cost of operating the General Fund of the Village.



GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

VILLAGE OF CHATAIGNIER, LOUISIANA  
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN FIXED ASSETS  
Year Ended June 30, 1996  
See Accountant's Compilation Report

	Balance July 1, <u>1995</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>1996</u>
General fixed assets:				
Land	\$ 13,980	\$ 415	\$ -	\$ 14,395
Buildings	189,900	6,034	-	195,934
Equipment	<u>15,089</u>	<u>683</u>	<u>-</u>	<u>15,772</u>
	<u>\$218,969</u>	<u>\$ 7,132</u>	<u>\$ -</u>	<u>\$226,101</u>
Investment in general fixed assets from:				
General fund revenues	\$ 58,969	\$ 7,132	\$ -	\$ 66,101
Donations	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>160,000</u>
	<u>\$218,969</u>	<u>\$ 7,132</u>	<u>\$ -</u>	<u>\$226,101</u>

## VILLAGE OF CHATAIGNIER, LOUISIANA

## SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS

Year Ended June 30, 1996

See Accountant's Compilation Report

<u>Name</u>	<u>Amount</u>
Herman Malveaux, Mayor	\$ 3,000
Alton Thomas, Jr.	600
Mary Soileau	600
Daniel Brasseaux	600
	<u>600</u>
	<u>\$ 4,800</u>

The schedule of compensation paid to elected officials was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

The aldermen receive compensation of \$50 per month, and the mayor receives \$250 per month.



**BROUSSARD, POCHE', LEWIS & BREAU**  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

The Honorable Herman Malveaux, Mayor,  
and the Board of Aldermen  
Village of Chataignier, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Village of Chataignier, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Village of Chataignier, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1996 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, we 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$5,000 nor expenditures made for public works exceeding \$50,000.

**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), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

The Honorable Herman Malveaux, Mayor,  
and the Board of Aldermen  
Village of Chataignier, Louisiana

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

Management provided us 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 on 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 [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

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

Management provided us with a copy of the original budget and the amendments made to the budget during the year.

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

We traced the adoption of the original budget and amendments to the minutes of a meeting held on July 17, 1995 and September 18, 1995, respectively, which indicated that the budget and amendments had been adopted by the Board of Aldermen of the Village of Chataignier, Louisiana.

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

We compared the revenues and expenditures of the amended budget to actual revenues and expenditures. Actual expenditures for the year did not exceed budget.

#### *Accounting and Reporting*

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

(a) trace payments to supporting documentation as to proper amount and payee;

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.

The Honorable Herman Malveaux, Mayor,  
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- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All 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.

#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Village of Chataignier, Louisiana is required to post a notice of each meeting and the accompanying agenda on the door of the Village's office building; the Village made proper notice of each meeting and posted the agendas.

#### *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.

We scanned copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### *Advances and 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 for the year did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were 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, 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.

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and the Board of Aldermen  
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This report is intended solely for the use of management of Village of Chataignier, Louisiana 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. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, POCHÉ, LEWIS & BREUX

Crowley, Louisiana  
January 16, 1997