

This report is intended solely for the use of the District, 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.

*Bourgeois Bennett, LLC*

Certified Public Accountants

Houma, La.,  
July 11, 1997.

7. We traced the cash receipts and cash disbursements to the general ledger for the month and found checks in procedure six and found them to be in agreement.
8. We selected a sample of 25 checks from the Water System Fund for the period January 1, 1997 to June 30, 1997 and compared cancelled checks and supporting documents and found no deviations from attributes tested.
9. We compared cancelled checks for June 1997 for the Payroll Account, Motor Deposit Account, Water System Fund Account, Group Medical Insurance Account, and Health Benefit Account to the registers and found no exceptions.
10. We compared cancelled checks and deposits for the period January 1, 1997 to June 30, 1997 for the Bond Reserve Account, Depreciation and Contingencies Account, Surplus Fund Account, the Revenue Bond Sinking Fund Account and the Unrestricted Construction Fund Account to the bank statements and to supporting documents and found no exceptions.
11. We scanned client-prepared bank reconciliations for the period January 1, 1997 to June 30, 1997 for correctness and found no exceptions.
12. We compared cancelled checks not clearing the December 1996's bank statements to the January 1997's bank statements and found no exceptions.
13. We acquired copies of securities, scheduled activity for the period January 1, 1997 to June 30, 1997, compared activity to bank statements and agreed the information to the general ledger and found no exceptions.
14. We performed the following cash receipts procedures for one day of receipts per month (January 8, 1997; February 28, 1997; March 8, 1997; April 28, 1997; May 2, 1997; and June 11, 1997):
  - a) Posted teller 3's recap for March 6, 1997
  - b) Traced teller transaction recap to daily cash recap then traced to recap by service
  - c) Traced to cash receipts' registers and daily cash reports
  - d) Posted the daily cash reports from item "d" above.
  - We found no exceptions in the above testing.
15. Performed trend analysis.
16. We reviewed the 1997 amended budget and 1998 budget.

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. Also, we express no opinion on the District's internal control system over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



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BERGSHAIN DEWEY

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

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To the Board of Commissioners,  
Consolidated Waterworks District No. 1 of  
the Parish of Terrebonne,  
State of Louisiana,  
Houma, Louisiana.

Under provisions of state law, this report is a public document. A copy of the report has been transmitted to the district, or assigned, entity party, been transmitted to public officials. This report is available for public inspection at the Water Headquarters of the Legislative Auditor and, without charge, at the office of the parish clerk of court.

Reliance Date: MAY 16, 1997

We have performed the procedures enumerated below, which were agreed to by the Consolidated Waterworks District No. 1 (the District) and the Board of Commissioners, solely to assist you with respect to the cash and securities of the District for the period January 1, 1997 to June 30, 1997. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District. 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.

Our procedures and findings are as follows:

1. We traced beginning cash balances in the general ledger to our workpapers of the last review and found them to be in agreement.
2. We counted cash in the registers and reconciled it to your daily work as of the close of business on July 8, 1997.
3. We counted petty cash as of July 8, 1997 and agreed it to the general ledger.
4. We reconciled all bank accounts for June 1997 and agreed the reconciled balances to the general ledger.
5. We footed the cash account in the general ledger for the Health Benefit Fund for the period January 1, 1997 to June 30, 1997 and found it to be correct.
6. We footed the cash receipts\* and cash disbursements\* registers for May 1997 for the Health Benefit Fund and found the registers to be correct.