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VILLAGE OF ORATONIER, LOUISIANA  
FINANCIAL REPORT  
JUNE 30, 1957

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 12-25-78

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**BRUSSARD, PUGH, LEWIS & BREAUX**  
 CERTIFIED PUBLIC ACCOUNTANTS

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 P.O. Drawer 207  
 Crowley, Louisiana  
 70525-0207  
 phone (504) 833-6600  
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**INDEPENDENT ACCOUNTANT'S REPORT**

**Notes: Refer to:**

Lafayette, LA  
 70503-0200  
 telephone (504)  
 285-5252

Shreveport, LA  
 70506-0200

New Orleans, LA  
 70112-0200

Metairie, LA  
 70002-0200

Baton Rouge, LA  
 70803-0200

Monroe, LA  
 70502-0200

The Honorable Herman Melrose, Mayor,  
 and the Board of Aldermen,  
 Village of Chalmette, Louisiana

We have compiled the accompanying general purpose financial statements of the Village of Chalmette, Louisiana, as of and for the year ended June 30, 1997 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.

*Brussard, Pugh, Lewis & Breaux*

Crowley, Louisiana  
 October 31, 1997

**Members:**

- Walter E. Brussard, CPA 1996
- Charles H. Pugh, CPA 1997
- James R. Lewis, CPA 1998
- James R. Breaux, CPA 1999
- James E. Smith, CPA 2000
- James E. Smith, CPA 2001
- William E. Smith, CPA 2002
- William E. Smith, CPA 2003
- William E. Smith, CPA 2004
- William E. Smith, CPA 2005
- William E. Smith, CPA 2006
- William E. Smith, CPA 2007
- William E. Smith, CPA 2008
- William E. Smith, CPA 2009
- William E. Smith, CPA 2010
- William E. Smith, CPA 2011
- William E. Smith, CPA 2012
- William E. Smith, CPA 2013
- William E. Smith, CPA 2014
- William E. Smith, CPA 2015
- William E. Smith, CPA 2016
- William E. Smith, CPA 2017
- William E. Smith, CPA 2018
- William E. Smith, CPA 2019
- William E. Smith, CPA 2020
- William E. Smith, CPA 2021
- William E. Smith, CPA 2022
- William E. Smith, CPA 2023
- William E. Smith, CPA 2024
- William E. Smith, CPA 2025
- William E. Smith, CPA 2026
- William E. Smith, CPA 2027
- William E. Smith, CPA 2028
- William E. Smith, CPA 2029
- William E. Smith, CPA 2030

\* AICPA is not a governmental organization.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - QUARTER)

VILLAGE OF CONTRAVERSE, LOUISIANA

COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 June 30, 1997  
 See Accountant's Compilation Report

Governmental  
Fund Type

ASSETS

Amount

Cash and cash equivalents	\$ 17,118
Accounts receivable	-
Fixed assets (net of accumulated depreciation)	-
Amount to be provided	-
	<u>\$ 17,118</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 2,516
Accrued payroll taxes	43
Customers' deposits	-
Notes payable (current portion)	-
Notes payable (long-term portion)	-
Total liabilities	<u>\$ 2,559</u>

FUND EQUITY

Contributed capital (net)	\$ -
Investment in general fixed assets	-
Retained earnings (deficit):	
Unreserved	-
Fund balances:	
Unreserved:	
Undesignated	<u>14,559</u>
Total equity	<u>\$ 14,559</u>
	<u>\$ 17,118</u>

See Notes to Financial Statements.

Proprietary Fund Type	Account Groups		Total (Minimums Only)
	General Fixed Assets	General Long-Term Debt	
Enterprise			
\$ 4,434	\$ -	\$ -	\$ 4,434
1,700	-	-	1,700
828,548	228,457	-	1,056,999
-	-	19,180	19,180
<u>\$ 834,682</u>	<u>\$ 228,457</u>	<u>\$ 19,180</u>	<u>\$ 1,082,319</u>
\$ 574	\$ -	\$ -	\$ 574
-	-	-	-
218	-	-	218
1,847	-	2,194	4,041
<u>18,081</u>	<u>-</u>	<u>17,186</u>	<u>35,267</u>
<u>\$ 18,732</u>	<u>\$ -</u>	<u>\$ 17,186</u>	<u>\$ 35,918</u>
\$ 828,548	\$ -	\$ -	\$ 828,548
-	228,457	-	228,457
(12,158)	-	-	(12,158)
<u>\$ 816,390</u>	<u>\$ 228,457</u>	<u>\$ -</u>	<u>\$ 1,044,847</u>
<u>\$ 834,682</u>	<u>\$ 228,457</u>	<u>\$ 19,180</u>	<u>\$ 1,082,319</u>

## VILLAGE OF OMAHA, LOUISIANA

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

Year Ended June 30, 1990

See Accountant's Compilation Report

Revenues:	
Taxes	\$ 14,680
Licenses and permits	1,157
Intra-governmental	3,215
Fines and forfeits	1,480
Interest	572
Other	5,350
	<u>\$ 22,254</u>
Expenditures:	
Current:	
General government	\$ 11,887
Public safety	8,037
Public works	581
Culture and recreation	1,729
Capital outlay	2,881
Debt service	3,322
	<u>\$ 28,447</u>
Deficiency of revenues over expenditures	\$ (5,768)
Other financing uses:	
Specialized transfers out	<u>(12,537)</u>
Excess of revenues over expenditures and other uses	\$ (18,155)
Fund balance, beginning	<u>29,496</u>
Fund balance, ending	<u>\$ 11,341</u>

See Notes to Financial Statements.

## VILLAGE OF ORMAISON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
SHORT TERM FUND AND CAPITAL - GENERAL FUND

Year Ended June 30, 1997

See Accountant's Compilation Report

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 12,696	\$ 14,882	\$ 2,186
Licenses	4,000	1,172	2,828
Intergovernmental	1,000	1,075	75
Fines and forfeits	5,984	1,682	(4,302)
Interest	450	472	22
Other	3,825	5,532	1,707
	<u>\$ 28,951</u>	<u>\$ 30,713</u>	<u>\$ 1,762</u>
<b>Expenditures:</b>			
Current:			
General government	\$ 25,083	\$ 21,850	\$ 3,233
Public safety	4,964	8,217	(3,253)
Public works	1,400	520	880
Culture and recreation	-	1,708	(1,708)
Capital outlay	-	2,840	(2,840)
Risks services	2,980	3,202	(2,222)
	<u>\$ 34,427</u>	<u>\$ 38,337</u>	<u>\$ (3,910)</u>
Excess (deficiency) of revenues over expenditures	\$ 4,524	\$ (7,624)	\$ (12,148)
Other financing sources:			
Operating transfers out	-	(5,607)	(5,607)
Excess (deficiency) of revenues over expenditures and other uses	\$ 4,524	\$ (13,231)	\$ (17,755)
Fund balance, beginning	23,488	23,488	-
Fund balance, ending	<u>\$ 28,012</u>	<u>\$ 10,257</u>	<u>\$ (17,755)</u>

See Notes to Financial Statements.



## VILLAGE OF CHAMBERLAIN, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS -  
PROPRIETARY FUND TYPE

Year Ended June 30, 1997

See Accountant's Compliance Report.

	<u>Utility Fund</u>
Operating revenues:	
Charges for services	\$ 14,165
Other	<u>685</u>
	\$ 14,850
Operating expenses:	
Personal services	\$ 4,300
Supplies and materials	5,715
Depreciation	25,490
Utilities	4,550
Other services and charges	<u>4,208</u>
	48,263
Operating loss	\$(33,413)
Nonoperating revenues (expenses):	
Interest expense	<u>12,827</u>
Loss before operating transfers	\$(20,586)
Operating transfers in	<u>3,487</u>
Net loss	\$(17,099)
Add depreciation on fixed assets acquired by grants universally restricted for capital acquisitions and construction that reduces contributed capital	<u>25,490</u>
Increase in retained earnings	\$ (1,609)
Retained earnings (deficit), beginning	<u>118,120</u>
Retained earnings (deficit), ending	<u>\$116,511</u>

See Notes to Financial Statements.

VILLAGE OF CHATAIGNIER, LOUISIANA

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE  
 Year Ended June 30, 1990  
 See Accountant's Compilation Report

Dollar Amount

CASH FLOWS FROM OPERATING ACTIVITIES	
Operating loss	\$(10,887)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	35,890
Changes in assets and liabilities:	
Increase in accounts receivable	(140)
Decrease in accounts payable and other payables	<u>    0</u>
Net cash used by operating activities	\$ (5,837)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in from other funds	5,407
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal paid on revenue rate payable	\$ (1,518)
Interest paid on revenue rate payable	<u>(1,821)</u>
Net cash used by capital and related financing activities	<u>(3,339)</u>
Net increase in cash and cash equivalents	\$ (1,744)
Cash and cash equivalents, beginning	<u>    0</u>
Cash and cash equivalents, ending	<u>\$ (1,744)</u>

See Notes to Financial Statements.

VILLAGE OF CHATELIGNIER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The Village of Chateaugirier was incorporated November 28, 1972. The Village operates under a Mayor-Councilman 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 Chateaugirier conform in general to 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, as 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 operating 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 are 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.

Proprietary funds are reported in accordance with GASB Statement No. 75, 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. 18 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 balances (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 do not 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 measured 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 "output/maintenance" measurement basis. This means that all assets and all liabilities (related current or noncurrent) associated with their activities are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings (revenues) and decreases (expenses) in net total assets.

Depreciation of all depreciable 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:

Highway 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 basis 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 per current assets. Taxpayer-assessed income, grant 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 becomes 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 salaries, 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 services receivables are recorded at year end.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compliance 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, 1997, the budget was not adopted until July 1996.

**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 in a commodity. 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, 1998	Additions	Disposals	Balance June 30, 1999
Land	\$ 14,395	\$ -	\$ -	\$ 14,395
Buildings	199,934	-	-	199,934
Equipment	15,322	1,355	-	16,677
	<u>\$229,651</u>	<u>\$ 1,355</u>	<u>\$ -</u>	<u>\$231,006</u>

A summary of proprietary fund type property, plant, and equipment at June 30, 1999 follows:

Land	\$ 10,000
Sewer lines and collection system	1,050,584
Equipment	3,738
	<u>\$1,064,322</u>
Less accumulated depreciation	221,738
Net	<u>\$ 842,584</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, 1999.

	Village Notes Payable	General Long-term Debt	Total
Balance, June 30, 1998	\$ 19,504	\$ 21,313	\$ 40,817
Less principal payments	1,875	1,831	3,706
Balance, June 30, 1999	<u>\$ 17,629</u>	<u>\$ 19,482</u>	<u>\$ 37,111</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compliance Report

Notes payable on June 30, 1993 is comprised of the following (individual notes):

Working note:

\$25,800 - 1993 note due in monthly installments of \$294 through 1993 including interest at 10%	\$ 17,400
--	-----------

General long-term debt note:

\$25,800 - 1994 note due in monthly installments of \$294 through 1994 including interest at 7.5%	18,180
	\$ 35,580

The annual requirements to amortize all debt outstanding as of June 30, 1993, including interest payments of \$8,732 follows:

Year Ending:

June 30,

1998	\$ 7,082
1999	7,082
2000	7,082
2001	7,082
2002	7,082
Thereafter	10,518
	\$ 46,838

Note 5. Dedication of Sales Tax Proceeds

Proceeds of the IT 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.



**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compliance Report

**Note 6. Cash and Cash Equivalents**

For reporting purposes, cash and cash equivalents include cash and demand deposits. The Village may invest in United States bonds, treasury notes or certificates, time certificates of deposit of secure banks having their principal office in the State of Louisiana, or any other federally insured investment. The Village may also invest in shares of any investment and building and loan associations in any amount not exceeding the federally insured amount. The deposits as June 30, 1997 were secured as follows:

	<u>Bank Balance</u>	<u>FBI Insurance</u>	<u>Balance Uninsured</u>
Demand deposit accounts	<u>\$ 24,338</u>	<u>\$ 24,338</u>	<u>\$ _____</u>

**Note 7. Deficit Retained Earnings**

The Sewer Utility Fund has a deficit retained earnings of \$13,198 as of June 30, 1997.

**Note 8. Contributed Capital**

Under National Council on Governmental Accounting Statement 7, grants, settlements, or shared revenues restricted for the acquisition or construction of capital assets should be recorded as contributed equity. Depreciation recognized on assets acquired or constructed through such resources externally restricted for capital acquisitions may be offset on the appropriate contributed capital account and reported in the operating statement under operating expenses. If this option is followed, the net income (loss), adjusted by the amount of depreciation on fixed assets acquired or constructed through such resources externally restricted for this purpose, is closed to retained earnings and reported after net income (loss). The Village's contributed capital account consists of the following:

La. Department of Public Works	\$ 204,428
Environmental Protection Agency	438,315
Department of Housing and Urban Development	<u>211,880</u>
 Total contributed capital	 \$1,854,623
 Less: Accumulated depreciation on fixed assets acquired by grants above	 <u>211,082</u>
 Contributed capital as of June 30, 1997	 <u>\$ 1,643,541</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 3. Intergovernmental Transfers

In the year ended June 30, 1997, the Village participated in the COMS FIRST grant program. In the current year, the Village received \$387 for salary reimbursement under the program.

The Village was approved for \$15,000 from the Louisiana Governor's Office for a Rural Development Grant. As of June 30, 1997, the Village has not received nor expended any funds of this grant.

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GENERAL FIXED ASSETS ACCOUNT BOOK

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

VILLAGE OF CHATEAUBRIAN, LOUISIANA  
 GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN FIXED ASSETS  
 Year Ended June 30, 1997

See Accountant's Compilation Report

	Balance July 1, 1996	additions	Reductions	Balance June 30, 1997
General fixed assets:				
Land	\$ 14,395	\$ -	\$ -	\$ 14,395
Buildings	195,916	-	-	195,916
Equipment	13,712	3,304	-	17,016
	<u>\$223,103</u>	<u>\$ 3,304</u>	<u>\$ -</u>	<u>\$226,407</u>
Involvement in general fixed assets from:				
General fund revenues	\$ 68,100	\$ 3,304	\$ -	\$ 71,404
Donations	140,000	-	-	140,000
	<u>\$208,100</u>	<u>\$ 3,304</u>	<u>\$ -</u>	<u>\$211,404</u>

## VILLAGE OF CHALMERS, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS  
 Year Ended June 30, 1987  
 See Accountant's Compilation Report

Name	Amount
Bernard Malreoux, Mayor	\$ 3,000
Alton Thomas, Jr.	600
Mary Sullivan	600
David Williamson	600
	<u>\$ 4,800</u>

The schedule of compensation paid to elected officials was prepared in compliance with House Concurrent Resolution No. 14 of the 1979 Session of the Legislature.

The aldermen receive compensation of \$50 per month, and the mayor receives \$150 per month.



**BRIDGES, ENCHER, LEWIN & HERMAN**

CHARTERED ACCOUNTANTS

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P.O. Drawer 102  
Crawley, Louisiana  
70727-0102  
Phone (504) 833-6600  
Fax (504) 833-7000

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

**Order Officers**

Lafayette, LA  
(504) 766-1000

Bayou La Batre, LA  
(504) 872-5277

Shreveport, LA  
(504) 836-0000

New Orleans, LA  
(504) 581-1222

Metairie, LA  
(504) 881-2000

Baton Rouge, LA  
(504) 382-0001

**Local Government Offices**

City of New Orleans, LA

City of Chalmette, LA

Parish of Iberville, LA

Parish of Orleans, LA

Parish of St. Charles, LA

Parish of St. Landry, LA

Parish of St. Martin, LA

Parish of St. Tammany, LA

Parish of West Feliciana, LA

Parish of Terrebonne, LA

Parish of Vermilion, LA

Parish of Westmoreland, LA

Parish of Acadia, LA

Parish of Calcasieu, LA

Parish of Iberville, LA

Parish of St. Landry, LA

Parish of St. Martin, LA

Parish of St. Tammany, LA

Parish of Terrebonne, LA

Parish of Vermilion, LA

Parish of West Feliciana, LA

Parish of Westmoreland, LA

Parish of Iberville, LA

Parish of St. Landry, LA

Parish of St. Martin, LA

Parish of St. Tammany, LA

Parish of Terrebonne, LA

Parish of Vermilion, LA

Parish of West Feliciana, LA

Parish of Westmoreland, LA

The Honorable Ernest Melrose, 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, 1997 included in the accompanying Louisiana Government 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 purposes 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 LA-PS 38:2211-2212 (the public bid law).

There were not any expenditures made during the year for material 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 LA-PS 42:1104-1124 (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 needed information.

The Honorable Ernest Salinas, 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 (C) were also included on the listing obtained from management in agreed-upon procedure (E) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (C)] appeared on the list provided by management in agreed-upon procedure (E).

#### Budgeting

5. Obtain 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 15, 1996 and September 19, 1997, 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 budget to actual revenues and expenditures. Actual revenues and expenditures for the year exceeded budget by more than 5%.

#### 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 Milvaux, Mayor,  
and the Board of Aldermen  
Village of Chalmette, Louisiana

- (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 approval.

#### **Meetings**

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

Village of Chalmette, 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.

#### **Bank**

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

We examined 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 other 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.

The Honorable Bernard Beltrami, Mayor,  
and the Board of Aldermen  
Village of Choudry, Louisiana

This report is intended solely for the use of management of Village of Choudry, 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.

*Choudry, Acad, Lower 3 Books*

Greely, Louisiana  
October 28, 2003