

RECEIVED  
LEWIS & CLARK  
04 DEC 14 88

**LAWTELL WATERWORKS  
DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lafayette, Louisiana**

**Financial Report**

**For The Years Ended June 30, 2004 and 2003**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the mayor 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 10-20-04

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMBINATION REPORT	1
FINANCIAL STATEMENTS	
Comparative balance sheets	3
Comparative statements of revenues, expenditures, and changes in retained earnings	4
Comparative statements of cash flows	5
Notes to financial statements	6 - 12
SUPPLEMENTARY INFORMATION	
Independent Accountant's Report on Applying Agreed-upon procedures	14 - 16
Louisiana Attestation Questionnaire	17 - 18

**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

400 South Main Street  
Baton Rouge, Louisiana 70801  
Phone: (504) 383-1200  
Fax: (504) 383-1201  
www.kcsa.com

2000 E. South Main  
Suite 1100  
New Orleans, LA 70114  
Phone: (504) 581-1200  
Fax: (504) 581-1201  
www.kcsa.com

\*MEMBER FIDELITY+TRUST

MEMBER  
FIDELITY+TRUST

MEMBER OF

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOETY OF ACCOUNTS  
CERTIFIED PUBLIC ACCOUNTANTS

**ACCOUNTANTS' COMPILATION REPORT**

To the Board of Directors of  
Lafayette Waterworks District  
No. One of St. Landry Parish  
Lafayette, Louisiana

We have compiled the accompanying financial statements of the Lafayette Waterworks District No. One of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of June 30, 2004 and 2003, and for the years then ended, 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 in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Kolder, Champagne, Slaven & Company, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
September 20, 2004

400 South Main  
Lafayette, LA 70501  
Phone: (504) 383-1200  
Fax: (504) 383-1201

2000 E. South Main  
Suite 1100  
New Orleans, LA 70114  
Phone: (504) 581-1200  
Fax: (504) 581-1201

400 East Third  
Baton Rouge, LA 70801  
Phone: (504) 383-1200  
Fax: (504) 383-1201

220 South Third  
Baton Rouge, LA 70801  
Phone: (504) 383-1200  
Fax: (504) 383-1201

400 W. South Main  
Thibodaux, LA 70310  
Phone: (504) 634-1200  
Fax: (504) 634-1201

220 W. South Main  
Thibodaux, LA 70310  
Phone: (504) 634-1200  
Fax: (504) 634-1201

200 South Main Street  
Baton Rouge, LA 70801  
Phone: (504) 383-1200  
Fax: (504) 383-1201

## FINANCIAL STATEMENTS

LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lawtell, Louisiana

Comparative Balance Sheet  
June 30, 2004 and 2003

	2004	2003
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 41,738	\$ 28,681
Certificate of deposit/money market	131,204	136,936
Lease restricted portion	(12,680)	(17,290)
Accounts receivable (net)	82,177	26,148
Prepaid expenses	11,795	8,718
Total current assets	254,965	182,173
<b>Restricted assets:</b>		
Cash	12,586	7,208
Money market account	12,608	17,290
Total restricted assets	25,194	24,498
Property, plant and equipment	942,723	555,188
Total assets	\$ 772,894	\$ 762,081
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities:</b>		
<b>Current liabilities (payable from current assets):</b>		
Accounts payable	\$ 3,623	\$ 2,840
Payroll taxes payable	2,449	2,180
Sales taxes payable	81	623
Total current liabilities	6,153	5,643
<b>Current liabilities (payable from restricted assets):</b>		
Meter deposits	25,266	24,608
Total liabilities	31,419	30,251
<b>Fund equity:</b>		
Contributed capital	98,800	98,800
Retained earnings	631,298	641,848
Total fund equity	730,098	740,648
Total liabilities and fund equity	\$ 772,894	\$ 762,081

See accompanying notes and accountants' report.

**LAWTELL WATER WORKS DISTRICT NO. 0002**  
**OF ST. LANDRY PARISH**  
**Larrot, Louisiana**

*Comparative Statements of Revenues, Expenses, and Changes in Retained Earnings*  
*Years Ended June 30, 2004 and 2003*

	<u>2004</u>	<u>2003</u>
<b>Operating revenues</b>		
Water sales	\$ 231,000	\$ 234,073
Connection charges	7,160	9,890
Other income	<u>10,418</u>	<u>9,814</u>
Total operating revenues	<u>248,578</u>	<u>253,777</u>
<b>Operating expenses</b>		
Advertising and Promotion	303	398
Auto and truck	3,888	4,558
Bank charges	14	17
Banker's alarm	580	263
Chemicals	9,488	10,830
Chemicals	4,137	3,460
Conventions and incident	12,860	14,841
Depreciation	300	185
Fees and subscriptions	-	465
Engineering fee	28,188	21,701
Insurance	3,728	5,187
Legal and accounting	401	280
Licenses and permits	725	711
Meals and entertainment	-	471
Mileage	-	31
Miscellaneous expense	7,971	8,968
Office expense	3	384
Rental - equipment	12,340	23,848
Repairs and maintenance	3,177	3,923
Retirement plan	93,849	96,147
Salaries	3,780	6,420
Salaries - board members	1,812	1,783
Supplies	8,840	9,276
Taxes - payroll	4,868	6,232
Telephone	1,262	1,136
Uniforms	14,954	12,387
Utilities	497	697
Utility fee discounts	<u>280,198</u>	<u>286,226</u>
Total operating expenses		
Operating income (loss)	6,411	(3,759)
<b>Nonoperating income (expenses)</b>		
Interest income	<u>1,800</u>	<u>839</u>
Net income (loss)	8,410	(2,440)
Retained earnings, beginning of year	601,868	644,788
Retained earnings, end of year	<u>\$ 610,278</u>	<u>\$ 641,848</u>

See accompanying notes and accountants' report.

**LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lawtell, Louisiana**

**Comparative Statements of Cash Flows  
Years Ended June 30, 2004 and 2003**

	<u>2004</u>	<u>2003</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ 8,441	\$ (1,379)
<b>Adjustments to reconcile net income to net cash provided by operating activities -</b>		
Depreciation	12,880	16,841
<b>Changes in assets and liabilities:</b>		
(Increase) decrease in accounts receivable	(3,007)	868
Increase in prepaid insurance	(2,088)	(1,852)
Increase in accounts payable	782	448
Decrease in sales tax payable	(159)	(362)
Increase (decrease) in payroll taxes payable	389	(278)
Increase (decrease) in customer meter deposits	668	(1,818)
Total adjustments	<u>29,685</u>	<u>31,209</u>
Net cash provided (used) by operating activities	<u>37,126</u>	<u>29,830</u>
<b>Cash flows used by capital and related financing activities:</b>		
Purchase of property, plant and equipment	<u>(20,772)</u>	<u>(21,410)</u>
<b>Cash flows (used) provided by investing activities:</b>		
Purchase of certificate of deposit	(131,854)	-
Interest earned	<u>1,808</u>	<u>939</u>
Total (used) provided by investing activities	<u>(130,046)</u>	<u>939</u>
Net increase (decrease) in cash and cash equivalents	(112,920)	8,351
Cash and cash equivalents, beginning of period	<u>187,932</u>	<u>159,574</u>
Cash and cash equivalents, end of period	<u>\$ 54,944</u>	<u>\$ 167,925</u>
<b>Supplemental information:</b>		
Cash paid during year for interest	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes and accountants' report.

LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The accounting and reporting practices of the Lawtell Waterworks District No. One of St. Landry Parish (District) conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. The Reporting Entity

The Lawtell Waterworks District No. One of St. Landry Parish, Louisiana was created by the St. Landry Parish Police Jury on June 8, 1985 and is a component unit of the St. Landry Parish Police Jury. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.



LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lawtell, Louisiana

Notes to Financial Statements (Continued)

Because the Police Jury appoints a voting majority of the District's governing body and the Police Jury has the ability to impose its will on the District, the District was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the District are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses. The fund presented in the financial statements is described as follows:

Proprietary Fund Type - Enterprise Fund. The Enterprise Fund is used to account for operations (a) that are financial 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.

C. Basis of Accounting

The Proprietary Fund is accounted for on a flow of economic resources 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.

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

LAWTILL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

All Proprietary Funds are accounted for using the accrual basis of accounting. Its revenues are recognized when they are earned, and its expenses are recognized when they are incurred. Revenues earned and expenses incurred are recognized in a government's proprietary funds in essentially the same manner as in commercial accounting. However, where the GASB has issued pronouncements applicable to entities and activities recognized in a government's proprietary funds, these entities and activities should be guided by the GASB pronouncements. Only minor adaptations are involved in applying the revenue realization and expense recognition principles in the governmental environment. Revenues consist primarily of water sales, which are recognized when earned. Other revenues are recorded when received because they are generally not measurable until actually received. Investment earnings are recorded as earned.

**D. Cash and Interest-Bearing Deposits**

Cash and interest-bearing deposits is comprised of certificates of deposit and interest-bearing checking accounts which are stated at cost, which approximates market. All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the date of purchase, they have a maturity date no longer than three months.

**E. Property, Plant and Equipment**

Property, plant and equipment, which constitute assets of the Proprietary Fund, are recorded at cost and depreciation is computed under the straight-line method and the modified accelerated cost recovery method over the estimated useful lives of the respective assets. The estimated useful lives are as follows:

Furniture, fixtures & equipment	4-7 years
Building	15-25 years
Water systems and improvements	15-50 years

**F. Debits and Budgetary Accounting**

The District is not required to adopt a budget for its Proprietary Fund under Louisiana Revised Statute 18:1302.

**G. Statement of Cash Flows**

For the purposes of reporting cash flows, all highly liquid investments with maturity at purchase date of three months or less are considered to be cash equivalents.

LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lawtell, Louisiana

Notes to Financial Statements (Continued)

H. Accruals

The District does not employ the accrual system of accounting.

I. Vacation and Sick Leave

Full-time employees of the District earn three weeks of vacation per year and take sick leave as it is needed. There is no formal policy on carrying over leave time not used.

J. Allowance for Uncollectibles

The District has a policy of recognizing uncollectible amounts of water billings at the time information becomes available, which would indicate the uncollectibility of the receivable. Once a customer is listed as inactive, the customer no longer receives a bill, is then considered to be uncollectible and an allowance for uncollectible accounts receivable is established.

K. Pensions

The District does not have a pension plan. The employees participate in the Social Security Retirement System.

L. Inventory

Items that are on hand at June 30, 2004 and 2003 are not recorded as inventory due to immateriality. All items are expensed in the year purchased.

M. Estimates

Preparation of financial statements in accordance with generally accepted accounting principles requires the use of estimates by management. Examples of estimates include the allowance for uncollectibles and the useful lives over which fixed assets are depreciated.

N. Unbilled Receivable

Unbilled utility service receivable resulting from utility services rendered between the date of meter reading and billing and the end of the month, are recorded at year-end. At June 30, 2004 and 2003, the unbilled receivables totaled \$7,908 and \$7,484, respectively.

**LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lawtell, Louisiana**

**Notes to Financial Statements (Continued)**

**(1) Accounts Receivable**

Accounts receivable is comprised of uncollected billed and unbilled utility services at June 30, 2004 and 2003 as follows:

	<u>2004</u>	<u>2003</u>
Uncollected billed receivable	\$ 35,428	\$ 29,622
Allowance for doubtful accounts	(11,211)	(7,976)
Unbilled receivable	<u>7,968</u>	<u>7,694</u>
<b>Total accounts receivable</b>	<b><u>\$ 32,185</u></b>	<b><u>\$ 29,340</u></b>

**(2) Cash and Interest-Bearing Deposits**

Louisiana statute authorizes the Water District to invest in direct United States Treasury obligations, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and backed by the United States; bond debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government instrumentalities, which are federally sponsored, and certificates of deposits.

Under state law, the District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004 and 2003, the District had cash and interest-bearing deposits (bank balances) totaling \$186,198 and \$167,823, respectively, as follows:

	<u>2004</u>	<u>2003</u>
<b>Revenue Account</b>		
Cash in checking account	\$ 41,758	\$ 29,681
Certificate of deposit/money market account	<u>119,174</u>	<u>113,644</u>
<b>Water Deposit Fund</b>		
Cash in checking account	12,988	7,308
Certificate of deposit/money market account	<u>12,688</u>	<u>17,292</u>
<b>Total cash and interest-bearing deposits</b>	<b><u>\$ 186,198</u></b>	<b><u>\$ 167,823</u></b>

**LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lawtell, Louisiana**

**Notes to Financial Statements (Continued)**

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100% of the uninsured amount on deposit with the bank.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Of the bank balances at-risk at June 30, 2004 and 2003, \$186,198 and \$26,909, respectively is covered by federal depository insurance. The Federal free money market at \$130,834 at June 30, 2003, was not insured by FDIC or secured by a pledge of securities.

**(4) Property, Plant and Equipment:**

A summary of property, plant and equipment as of June 30, 2004 and 2003 is as follows:

	2004	2003
Land	\$ 3,411	\$ 3,411
Water system	963,038	943,889
Buildings	123,269	124,823
Furniture, fixtures & equipment	98,547	89,108
<b>Total property, plant and equipment</b>	<b>1,195,265</b>	<b>1,171,231</b>
<b>Less: Accumulated depreciation</b>	<b>(852,862)</b>	<b>(820,602)</b>
<b>Net property, plant and equipment</b>	<b>\$ 342,403</b>	<b>\$ 350,629</b>

Depreciation expense for the years ended June 30, 2004 and 2003 were \$33,868 and \$38,041, respectively.

**LAWTELL WATERWORKS DISTRICT NO. ONE  
OF ST. LANDRY PARISH  
Lafayette, Louisiana**

**Notes to Financial Statements (Continued)**

**(3) Compensation of Board Members**

A detail of compensation paid to the board members for the years ended June 30, 2004 and 2003 is as follows:

	<u>2004</u>	<u>2003</u>
<b>Board Members - Current</b>		
Michael Lafflor	\$ 1,000	\$ 1,200
Thomas Fowl	1,200	1,200
Stanley Guidry	1,200	1,200
Gloria Hod	840	-
Linda Robinson	120	-
<b>Board Members - Noncurrent</b>		
Calvin Thibodeaux	1,000	1,000
Willie Thibodeaux	240	780
Lorelle Marshall	-	540
	<u>          </u>	<u>          </u>
<b>Total</b>	<b><u>\$ 5,700</u></b>	<b><u>\$ 6,420</u></b>

**(4) Water Rates**

The water rate schedule (per month) for commercial and residential customers during the years ended June 30, 2004 and 2003 is as follows:

	<u>2004</u>	<u>2003</u>
First 2,000 gallons -- minimum	\$ 10.00	\$ 8.00
All over 2,000 gallons -- per 1,000 gallons	2.25	2.00

## SUPPLEMENTARY INFORMATION

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Champagne, CPA  
K. Slaven, CPA  
M. Champagne, CPA  
D. Slaven, CPA  
D. Slaven, CPA

Robert C. Slaven, CPA  
James H. Slaven, CPA  
John A. Slaven, CPA  
Thomas A. Slaven, CPA  
Christopher J. Slaven, CPA  
Dana M. Slaven, CPA  
Dana M. Slaven, CPA  
Dana M. Slaven, CPA  
Dana M. Slaven, CPA  
Dana M. Slaven, CPA

1400 Lakeside Executive Center

NEW ORLEANS  
MEMBER OF AICPA/CMAA

MEMBER OF

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

INSTITUTE OF ACCOUNTS  
SERVING THE PUBLIC INTEREST

## ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of  
Larrell Waterworks District No. One  
Of St. Landry Parish  
Larrell, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Larrell Waterworks District No. One of St. Landry Parish (District), Larrell, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended June 30, 2004 included in the accompanying Louisiana Anticipation Questionnaire. This agreed-upon procedure 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 \$25,000 or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2231-2234 (the public bid law).

There were no expenditures made during the year ended June 30, 2004 for material and supplies exceeding \$25,000, or public works exceeding \$100,000.

### Code of Ethics for Public Officers and Public Employees

1. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1181-1184 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

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

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

Management provided a listing of all employees paid.

100 Westbank  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141

100 Westbank Drive  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141

100 Westbank  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141

100 Westbank, Suite 100  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141

100 Westbank  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141

100 Westbank  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141

100 Westbank Drive  
Larrell, LA 70508  
Phone: (504) 833-4141  
Fax: (504) 833-4141



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.

No employees obtained from management in agreed-upon procedure (3) were included on the listing obtained from management in agreed-upon procedure (2).

#### ***Budgeting***

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

The District is not required to adopt a budget for its Proprietary Fund under Louisiana Revised Statute 29:1285.

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

Not applicable, see step 5.

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

Not applicable, see step 5.

#### ***Accounting and Reporting***

8. Randomly select 8 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.

- b. determine if payments were properly coded to the correct fund and general ledger account.

All 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 from the proper authorities.

### **Meetings**

8. 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).

The District posted a notice of each meeting and the accompanying agenda as required by LSA-RS 42:1 through 42:12 (the open meetings law).

### **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 like indebtedness.

We 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 and Bonuses**

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

We examined the payroll records for the year and concluded that no payments have been made to employees, which may 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 results of our procedures disclosed no instance of noncompliance.

This report is intended solely for the use of management of the Lumbert Waterworks District No. One of St. Landry Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and whom 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.

**Kohler, Champagne, Slaven & Company, LLC**  
Certified Public Accountants

Lafayette, Louisiana  
September 20, 2014

Lawtell Water District  
P.O. Box B  
Lawtell, LA 70550  
LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

5-6-07 (Date Transmitted)

BOIDER, CHAMPAGNE SLAVEN & COMPANY, LLC

POST OFFICE BOX 82329

LSMOYNE, LOUISIANA 70668

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 29:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

**Code of Ethics for Public Officials and Public Employees**

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 42:1151-1154.

Yes  No

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, 1990, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 39:34.

Yes  No

**Accounting and Reporting**

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, 44:21, and 44:35.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 32:483, and/or 32:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:512.  
Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, 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 38:1410.65-1410.69.

Yes  No

**Advances and Bonuses**

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 14:128, and AG opinion 79-729.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Blanche N. Reed Secretary 5-17-04 Date  
James D. Jones Treasurer 5/13/04 Date  
Will D. L. ... Vice President 5/13/04 Date