

Kelly Water District  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
October 31, 1997

**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 board meetings and an examination of payroll records indicated no payments which may constitute bonuses, advances, or gifts.

**Prior Year Findings**

The management letter issued in connection with the audit for the two years ended October 31, 1996, contained a finding related to the district's filing an annual report with the Legislative Auditor. That finding has been resolved by management of the district.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Kelly Water District 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.

  
Colleen L. Brown  
Caldwell, Louisiana

February 12, 1998

**Kelly Water District  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
October 31, 1997**

**Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were supported by adequate documentation.
- (b) The six selected payments were properly coded to the correct fund and general ledger account.
- (c) The six selected payments received approval from the proper authorities.

**Meetings**

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

Agendas for board meetings are not posted or advertised as required by LSA-RS 42:7.

**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 life indebtedness.

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or life indebtedness.

#### 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 me with the required list including the noted information.

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

Management provided me with the required list.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

There were no names on the employee listing that were also included on the listing of immediate family members.

#### Budgeting

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

The district was not required to adopt a budget for the year ended October 31, 1997.

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

See results of procedures listed under question number 5.

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 5% or more.

See results of procedures listed under question number 5.

*M. Carlton Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS  
KELLY WATER DISTRICT  
Kelly, Louisiana**

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed upon by the management of the Kelly Water District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Kelly Water District's compliance with certain laws and regulations during the year ended October 31, 1997 included in the accompanying Louisiana Amortization Questionnaire. This agreed-upon procedures engagement 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 specified users of the report. Consequently, I 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 materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2231-2253 (the public bid law).

A review was made of all disbursements for the year. There were no disbursements for materials and supplies exceeding \$5,000 made during the year.

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Auditing Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

## KELLY WATER DISTRICT

Kelly, Louisiana

Notes to the financial statements (Continued)

- B. A "Waterworks Revenue Bond Reserve Fund". The district must transfer into this fund each month an amount equal to 20 percent of the amount to be paid into the Waterworks Revenue Bond Sinking Fund until there will have been accumulated in the Reserve Fund an amount equal to the maximum principal and interest requirements in any one maturity year. The maximum is \$5,450. Such amounts may be used only for the payment of maturing bonds and interest coupons for which sufficient funds are not on deposit in the Waterworks Revenue Bond Sinking Fund and as to which there would otherwise be default.
- C. A "Capital Additions and Contingencies Fund". The district must transfer into this fund each month an amount equal to 5 percent of the gross revenues of the system collected in cash during the preceding month. Money in this fund may be used for the purpose of paying the cost of unusual or extraordinary maintenance, repairs, replacements and extensions of the system and may be used to pay principal and interest on the bonds at any time there is not sufficient funds in the other bond funds. The district must maintain a \$1,000 minimum balance in this fund.

At October 31, 1997, the district has set aside \$45,094 to meet the reserve requirements. Of that amount, \$5,000, is offset by the current portion of long-term debt, with the remaining \$40,094, reported as a reserve of retained earnings on Statement A.

### 9. LITIGATION AND CLAIMS

The district is not involved in any litigation at October 31, 1997, nor is it aware of any unasserted claims. The district maintains insurance coverage to reduce the risk of loss resulting from property damage or liability claims. There were no significant reductions in insurance coverage during the year ended October 31, 1997, nor were there any costs resulting from claims or judgments.

**KELLY WATER DISTRICT**

Kelly, Louisiana

Notes to the financial statements (Continued)

	General Obligation Bonds	Revenue Bonds	Total
Long-term obligations at November 1, 1996	\$17,000	\$10,000	\$27,000
Retirements	<u>(8,000)</u>	<u>(5,000)</u>	<u>(13,000)</u>
Long-term obligations at October 31, 1997	<u>\$9,000</u>	<u>\$5,000</u>	<u>\$14,000</u>

Bonds payable outstanding at October 31, 1997 are comprised of the following individual issues:

**General Obligation Bonds - \$120,000 1973 Public Improvement**

Bonds due in annual installments of \$9,000

April 1, 1998; interest at 5.90 percent.

\$9,000

**Revenue Bonds - \$50,000 1973 Wastworks Utility Revenue**

Bonds due in annual installments of \$5,000

April 1, 1998; interest at 6.00 percent.

\$5,000

The annual requirement to amortize all debt outstanding at October 31, 1997, including interest of \$397, is as follows:

Year	
1998	\$14,397

**8. RESERVED/RETAINED EARNINGS**

The bond covenant for the 1973 revenue bonds discussed in note 4 above, requires the district to establish the following reserve accounts:

- A. A "Wastworks Revenue Bond Sinking Fund". The district must transfer into this fund each month, one-twelfth of the principal and one-sixth of the interest due on the next principal and interest payment dates. Such transfers will be fully sufficient to assure the prompt payment of principal and interest installments as they become due and may be used only for such payments.

See accountant's compilation report.

**KILLY WATER DISTRICT**

Kelly, Louisiana

Notes to the financial statements (Continued)

**4. LEVIED TAXES**

The ad valorem tax millage levied by the district was 10.90 mills for the year ended October 31, 1997.

**5. ACCOUNTS RECEIVABLE**

At October 31, 1997, the district has net receivables of \$7,557 as follows:

Water sales	\$8,884
Allowance for uncollectible accounts	<u>(1,327)</u>
Net receivables	<u>\$7,557</u>

The allowance for uncollectible accounts at October 31, 1997 is an estimate based on the average percentage of accounts that are not collected in the month following the month the customer is billed.

**6. FIXED ASSETS**

A summary of fixed assets at October 31, 1997, follows:

Water system	\$487,867
Furniture and equipment	<u>15,142</u>
	424,009
Less accumulated depreciation	<u>(306,452)</u>
Property, plant and equipment, net	<u>\$117,557</u>

During the year ended October 31, 1996, the Caldwell Parish Police Jury obtained a grant to construct a new water well for the district. As of October 31, 1997, total expenditures incurred by the police jury under the grant was \$232,983. As of October 31, 1997, the police jury has not transferred the assets to the Kelly Water District, therefore, the cost of the new well is not included in the district's fixed assets.

**7. LONG-TERM DEBT**

The following is a summary of long-term debt transactions for the year ended October 31, 1997:

See accountant's compilation report.



**KELLY WATER DISTRICT**

Kelly, Louisiana

Notes to the financial statements (Continued)

column does not present 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.

**2. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Time deposits with original maturities that exceed 90 days are classified as investments. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with banks 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.

At October 31, 1997, the district has cash (bank balances) totaling \$45,349, as follows:

Demand deposits:	
Non-interest bearing	\$21,718
Interest-bearing	<u>23,631</u>
Total	<u>\$45,349</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash (bank balances) at October 31, 1997, are \$ 45,349, and are fully secured from risk by federal deposit insurance.

**3. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At October 31, 1997, the district's investments consist of nonnegotiable certificates of deposits with original maturities of one year that are reported in the accompanying financial statements at cost. The bank balances of the deposits are fully secured from risk by federal deposit insurance.

**KELLY WATER DISTRICT**

Ridley, Louisiana

Notes to the financial statements (Continued)

**E. RESTRICTED ASSETS**

Certain resources of the Enterprise Fund set aside for the repayment of revenue bonds and the refunding of customer deposits are classified as restricted assets on the balance sheet because their use is limited.

**F. FIXED ASSETS**

Fixed assets of the district are included on the balance sheet of the enterprise fund and are recorded at actual cost. Fixed assets reported on the balance sheet are net of accumulated depreciation. Depreciation of all depreciable fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method over estimated useful lives of 40 years for the water distribution system and 5 years for furniture and equipment.

**G. LONG-TERM OBLIGATIONS**

General obligation bonds financed from governmental funds by ad valorem taxes assessed against property owners in the district are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. Revenue bonds financed from Enterprise Fund operations are accounted for in the Enterprise Fund.

**H. CONTRIBUTED CAPITAL**

Contributed capital is recorded in proprietary funds that have received capital grants or contributions when such resources are restricted for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired from such resources.

**I. TOTAL COLUMN ON THE  
COMBINED BALANCE SHEET**

The total column on the combined balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this

See accountant's compilation report.

## KELLY WATER DISTRICT

Kelly, Louisiana

Notes to the financial statements (Continued)

Financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in non-current assets.

The modified accrual basis of accounting is used for reporting the debt service governmental fund type. The district uses the following practices in recording revenues and expenditures of the debt service fund:

### Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1893 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Interest on demand deposits is recognized when it has been earned and credited to the fund's account.

### Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the balance sheet. The Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Water sales and connection fees are recognized in the period the service is provided to the customer. Salaries and other expenses are recognized when incurred.

See accountant's compilation report.

## KILLY WATER DISTRICT

Kelly, Louisiana

Notes to the financial statements (Continued)

- 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 fiscally 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.

Because the police jury appoints the governing body of the district and has the ability to impose its will on the district, the district was determined to be a component unit of the Caldwell 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.

### C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and

See accountant's compilation report.

**KELLY WATER DISTRICT**  
Kelly, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended October 31, 1997

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Kelly Water District was created by the Caldwell Parish Police Jury in 1972, as authorized by Louisiana Revised Statute 33:2811 for the purpose of supplying safe drinking water to the population of the district. The district is governed by a five member board appointed by the police jury who serve for indefinite terms of office without the benefit of compensation. The district serves approximately 308 customers and has three employees.

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of Kelly Water District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell 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 the 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 (GASB) Statement No. 34 established criteria for determining which component units should be considered part of the Caldwell 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 include:

1. Appointing a voting majority of an organization's governing body,  
and

See accountant's compilation report.

**KELLY WATER DISTRICT**  
Kelly, Louisiana  
**PROPRIETARY FUND-TYPE - ENTERPRISE FUND**

**Statement D**

Statement of Cash Flows  
For the Year Ended October 31, 1997

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating Income	<u>37,861</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	10,351
Increase in accounts receivable	(588)
Increase in customer deposits	1,199
Decrease in accounts payable	(788)
Total adjustments	<u>10,566</u>
Net cash provided by operating activities	18,530
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>	
Principal and interest on revenue bonds	(9,450)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest earnings on bank deposits (excluding investments)	<u>732</u>
<b>NET INCREASE IN CASH</b>	10,812
<b>CASH AT BEGINNING OF YEAR</b>	<u>27,589</u>
<b>CASH AT END OF YEAR</b>	<u>34,447</u>

See accountant's compilation report and accompanying notes.

**KELLY WATER DISTRICT**  
 Kelly, Louisiana  
**PROPRIETARY FUND TYPE - ENTERPRISE FUND**

**Statement of Revenues, Expenses, and  
 Changes in Retained Earnings  
 For the Year Ended October 31, 1997**

<b>OPERATING REVENUES</b>	
Water sales	\$38,159
Connection fees	2,246
Total revenues	<u>40,405</u>
<b>OPERATING EXPENSES</b>	
Office expenses	4,588
Repairs and maintenance	17,343
Utilities	6,432
Insurance	3,154
Salaries	26,655
Payroll taxes	1,968
Depreciation	10,791
Other operating expenses	1,554
Total operating expenses	<u>73,428</u>
<b>OPERATING INCOME</b>	<u>7,981</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest earned on deposits	2,452
Interest expense	(458)
Total non-operating revenues (expenses)	<u>1,994</u>
<b>NET INCOME</b>	10,163
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>126,711</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>136,874</u>

See accompanying notes and accountant's compilation report.

**KELLY WATER DISTRICT**  
 Kelly, Louisiana  
**GOVERNMENTAL FUND TYPE - DEBT SERVICE FUND**

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance  
 For the Year Ended October 31, 1997

<b>REVENUES</b>	
Ad valorem taxes	\$10,000
Use of money and property - interest earnings	145
Total revenues	<u>10,145</u>
<b>EXPENDITURES</b>	
Debt service:	
Principal	8,000
Interest	715
Intergovernmental	272
Total expenditures	<u>9,087</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	1,059
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,093</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$3,152</u>

See accompanying notes and accountant's compilation report.



**KELLY WATER DISTRICT**  
 Kelly, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
 Combined Balance Sheet, etc.

	GOVERNMENTAL FUND TYPE - DEBT SERVICE FUND	PROPRIETARY FUND TYPE - ENTERPRISE FUND	ACCOUNT GROUP - GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
<b>Fund Equity:</b>				
Contributed capital	NONE	385,000	NONE	385,000
Retained earnings:				
Reserved for revenue funds		48,094		48,094
Unreserved - undesignated		155,800		155,800
Total retained earnings	NONE	203,894	NONE	203,894
Fund balance - reserved for debt service	\$4,182	NONE	NONE	4,182
Total Fund Equity	4,182	588,894	NONE	593,076
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$4,182</b>	<b>588,894</b>	<b>\$0,000</b>	<b>\$117,022</b>

(Continued)

See accompanying notes and accountant's compilation report.

KELLY WATER DISTRICT  
 Kelly, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, October 31, 1992

	GOVERNMENTAL FUND TYPE - DEBT SERVICE FUND	PROPRIETARY FUND TYPE - ENTERPRISE FUND	ACCOUNT GROUP - GENERAL LONG-TERM DEBT	TOTAL MEMORANDUM (DOLL.)
<b>ASSETS AND OTHER DEBITS</b>				
Current assets:				
Cash	\$4,800	\$18,850		\$23,650
Investments		1,900		1,900
Accounts receivable - water sales (net of allowance for doubtful accounts)		2,650		2,650
Total current assets	<u>4,800</u>	<u>23,400</u>	<u>NONE</u>	<u>28,200</u>
Restricted assets:				
Cash		11,200		11,200
Investments		32,150		32,150
Property, plant and equipment (net of accumulated depreciation)		211,800		211,800
Amount available for debt service			\$4,100	4,100
Amount to be provided for retirement of general long-term debt			<u>4,000</u>	<u>4,000</u>
<b>TOTAL ASSETS AND AND OTHER DEBITS</b>	<u>\$4,800</u>	<u>329,550</u>	<u>\$8,100</u>	<u>\$342,450</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Current liabilities - payable from current assets - accounts payable				
	<u>NONE</u>	<u>\$410</u>	<u>NONE</u>	<u>\$410</u>
Current liabilities (payable from restricted assets):				
Revenue bonds payable		5,000		5,000
Customer deposits		8,654		8,654
Total current liabilities (payable from restricted assets)	<u>NONE</u>	<u>13,654</u>	<u>NONE</u>	<u>13,654</u>
Long-term liabilities - general obligation bonds payable				
	<u>NONE</u>	<u>14,000</u>	<u>\$9,000</u>	<u>23,000</u>
Total liabilities	<u>NONE</u>	<u>27,654</u>	<u>9,000</u>	<u>36,654</u>

(Continued)

See accompanying notes and accountant's compilation report.

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

389 DONALDSON ROAD • COLLEEN, LOUISIANA 71225 • TELEPHONE 338/644-3126

Accountant's Compilation Report

BOARD OF COMMISSIONERS  
KELLY WATER DISTRICT  
Kelly, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Kelly Water District as of October 31, 1997, and for the year then ended, in accordance with standards established by *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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Colleen, Louisiana  
February 12, 1998

KELLY WATER DISTRICT  
Kelly, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
October 31, 1997

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**KELLY WATER DISTRICT  
 Kelly, Louisiana**

**General Purpose Financial Statements  
 With Accountant's Compilation Report  
 and Agreed-Upon Procedures Report  
 As of and for the Year Ended  
 October 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 MAR. 11. 1998