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**ALLEN PARISH RESERVOIR DISTRICT**

Oberlin, Louisiana

Financial Report

Year ended June 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 2-2-05

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## ACCOUNTANTS' REPORT

Board of Commissioners  
Allen Parish Reservoir District  
Oberlin, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Allen Parish Reservoir District (the District), as of and for the year ended June 30, 2004, which collectively comprise the District's basic financial statements, and the accompanying supplemental information contained on pages 23-25, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of management of the Allen Parish Reservoir District.

Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of the Allen Parish Reservoir District's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 8, 2004, on the results of our agreed-upon procedures.

The budgetary comparison information on page 21 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

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The District has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

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

Oberlin, Louisiana  
December 8, 2004

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Statement of Net Assets  
June 30, 2004

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 51,380
Due from other governmental units	55,834
Other assets	401
Capital assets, net	<u>193,598</u>
Total assets	<u>301,213</u>
<b>LIABILITIES</b>	
Accounts, and other payables	<u>55,834</u>
Total liabilities	<u>55,834</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	193,598
Unrestricted	<u>51,781</u>
Total net assets	<u>\$ 245,379</u>

See accompanying notes and accountants' report.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Statement of Activities  
For the Year Ended June 30, 2004

	Program Revenues			Net (Expense) Revenues and Changes in Net Assets
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:				
General government	Expenses			Governmental Activities
	\$ 15,367	\$ 50,000	\$ 193,237	\$ 227,870
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total governmental activities	\$ <u>15,367</u>	\$ <u>50,000</u>	\$ <u>193,237</u>	\$ <u>227,870</u>
General revenues:				
Interest and investment earnings				531
Miscellaneous				72
Total general revenues				<u>603</u>
Change in net assets				228,473
Net assets - July 1, 2003				<u>16,906</u>
Net assets - June 30, 2004				\$ <u>245,379</u>

See accompanying notes and accountants' report.

**FUND FINANCIAL STATEMENTS (FFS)**

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2004

	<u>General</u>	<u>Capital Projects</u>	<u>Totals (Memo Only)</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 51,380	\$ -	\$ 51,380
Receivables -			
Due from other governmental units	-	55,834	55,834
Other assets	<u>401</u>	<u>-</u>	<u>401</u>
	<u>\$ 51,781</u>	<u>\$ 55,834</u>	<u>\$ 107,615</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	<u>\$ -</u>	<u>\$ 55,834</u>	<u>\$ 55,834</u>
Total liabilities	<u>-</u>	<u>55,834</u>	<u>55,834</u>
<b>Fund balances:</b>			
Designated	-	-	-
Unreserved, undesignated	<u>51,781</u>	<u>-</u>	<u>51,781</u>
Total fund balances	<u>51,781</u>	<u>-</u>	<u>51,781</u>
Total liabilities and fund balances	<u>\$ 51,781</u>	<u>\$ 55,834</u>	<u>\$ 107,615</u>

See accompanying notes and accountants' report.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2004

Total fund balances for the governmental funds at June 30, 2004		\$ 51,781
Total net assets reported for governmental activities in the statement of net assets is different because:		
<i>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:</i>		
Construction in progress	\$ 191,976	
Equipment, net of \$324 accumulated depreciation	<u>1,622</u>	<u>193,598</u>
Total net assets of governmental activities at June 30, 2004		<u>\$ 245,379</u>

See accompanying notes and accountants' report.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended June 30, 2004

	General	Capital Projects	Totals (Memo Only)
Revenue:			
Local sources	\$ 50,000	\$ -	\$ 50,000
State sources		193,237	193,237
Other income	-	72	72
Interest	531	-	531
Total revenues	50,531	193,309	243,840
Expenditures:			
Current -			
Professional fees	-	1,261	1,261
Advertising	40	-	40
Rent	2,250	-	2,250
Outside services	8,250	-	8,250
Miscellaneous	36	72	108
Office supplies	2,832	-	2,832
Postage	24	-	24
Utilities	278	-	278
Capital outlay	1,946	191,976	193,922
Total expenditures	15,656	193,309	208,965
Excess of revenues over expenditures	34,875	-	34,875
Fund balances, beginning	16,906	-	16,906
Fund balances, ending	\$ 51,781	\$ -	\$ 51,781

See accompanying notes and accountants' report.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2004

Total net changes in fund balances at June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 34,875
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 193,922
Depreciation expense for the year ended June 30, 2004	<u>(324)</u> <u>193,598</u>
Total changes in net assets at June 30, 2004 per Statement of Activities	<u>\$ 228,473</u>

See accompanying notes and accountants' report.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Allen Parish Reservoir 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 establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. For the fiscal year ended June 30, 2004, the District implemented the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments. As a result, an entirely new financial presentation format has been implemented.

A. Financial Reporting Entity

Allen Parish Reservoir District was created under the provisions of Louisiana Revised Statutes 38:3087, for the purpose of developing the wealth and natural resources of the district by the conservation of soil and water for agricultural, recreational, commercial, industrial, and sanitary purposes. The district shall create and maintain a lake for such purposes. A board of commissioners composed of five members governs the district.

For financial reporting purposes, the District includes all funds for which the District exercises financial accountability. Because the Reservoir District members are appointed by the State of Louisiana and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, the District is a separate governmental reporting entity, primary government.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. The Allen Parish Reservoir District had no business-type activities for the year ended June 30, 2004.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

*Fund Financial Statements*

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District maintains two funds. They are categorized as governmental funds. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major funds of the District are described below:

Governmental Funds -

*General Fund*

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

*Capital Projects Fund*

The Capital Projects Fund is used to account for the proceeds and expenditure of governmental grants, which are being used to develop and construct a water supply reservoir.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place and in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. The District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Revenues, Expenditures, and Expenses

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by character and function. In the fund financial statements, expenditures are classified by character.

F. Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

Prior to June 15, the Treasurer submits to the Chairman and Board of Commissioners a proposed operating budget for the period commencing the following July 1.

*A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.*

*A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.*

*After the holding of the public hearing and the completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of a resolution prior to the commencement of the fiscal year for which the budget is being adopted.*

*Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners.*

All budgetary appropriations lapse at the end of each fiscal year.

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board of Commissioners.

G. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

H. Total Columns on Statements

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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) Change in Accounting Principle

For the year ended June 30, 2004, the District has implemented GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the District's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

The implementation of GASB Statement No. 34 caused the opening fund balance at June 30, 2003 to be restated in terms of "net assets" as follows:

Total fund balances - Governmental Funds - at June 30, 2003		\$ 16,906
Add: Cost of capital assets at June 30, 2003	\$ -	
Less: Accumulated depreciation at June 30, 2003	-	-
Net assets at June 30, 2003		<u>\$ 16,906</u>

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Cash and Interest-Bearing Deposits

Interest-bearing deposits include amounts in demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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. The market value of the pledged securities plus the federal deposit insurance must equal the amount on deposit with the fiscal agent. At June 30, 2004 the District had \$51,380 in deposits (collected bank balances). Deposits of \$51,380 were secured from risk by federal deposit insurance.

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2004 consisted of the following:

Capital Projects Fund:

Amount due from the State Department of Transportation and Development  
for various reimbursements of capital expenditures

\$ 55,834

(5) Capital Assets

Capital asset balances and activity for the year ended June 30, 2004 is as follows:

	Balance 06/30/03	Additions	Deletions	Balance 6/30/2004
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 191,976	\$ -	\$ 191,976
Other capital assets:				
Equipment	-	1,946	-	1,946
Total	-	193,922	-	193,922
Less accumulated depreciation:				
Equipment	-	324	-	324
Total	-	324	-	324
Net capital assets	\$ -	\$ 193,598	\$ -	\$ 193,598

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Pending Litigation

There are no lawsuits pending against the District involving monetary liability at June 30, 2004.

(7) Compensation of Commissioners

The Board of Commissioners of the District served with no pay.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

ALLEN PARISH RESERVOIR DISTRICT  
Oberlin, Louisiana

Budgetary Comparison Schedule  
For the Year Ended June 30, 2004

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenue:</b>				
Local sources	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest	-	-	531	531
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>50,531</u>	<u>531</u>
<b>Expenditures:</b>				
Current -				
Professional fees	5,000	5,000	-	5,000
Advertising	40	40	40	-
Rent	2,250	2,250	2,250	-
Outside services	8,250	8,250	8,250	-
Miscellaneous	15,712	15,712	36	15,676
Office supplies	2,500	2,500	2,832	(332)
Postage	24	24	24	-
Travel	5,000	5,000	-	5,000
Utilities	278	278	278	-
Insurance	4,000	4,000	-	4,000
Contingencies	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>48,054</u>	<u>48,054</u>	<u>13,710</u>	<u>34,344</u>
Capital outlay -				
Equipment	<u>1,946</u>	<u>1,946</u>	<u>1,946</u>	<u>-</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>15,656</u>	<u>34,344</u>
Excess of revenues over expenditures	-	-	34,875	34,875
Fund balances, beginning	<u>16,906</u>	<u>16,906</u>	<u>16,906</u>	<u>-</u>
Fund balances, ending	<u>\$ 16,906</u>	<u>\$ 16,906</u>	<u>\$ 51,781</u>	<u>\$ 34,875</u>

**SUPPLEMENTAL INFORMATION**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

\* A Professional Accounting Corporation

Board of Commissioners  
Allen Parish Reservoir District  
Oberlin, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the Allen Parish Reservoir District 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 Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures exceeding the above amounts were made during the year.

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

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

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

The District has no employees.

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200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

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.

Not applicable, see step 3.

#### *Budgeting*

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

We obtained a copy of the legally adopted budget and all amendments.

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

We traced the budget adoption and amendment to the minutes.

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 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues equaled budgeted revenues and budgeted expenditures exceeded actual expenditures.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

- (a) Trace the six disbursements 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 made for the proper amount and made to the correct payee.

- (b) Determine if the six disbursements were properly coded to the correct general ledger account.

All payments were properly coded to the correct general ledger account.

- (c) Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals 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 through 42:12 (the open meetings law).

The District complied with LSA-RS 42:1 (the open meetings law).

*Debt*

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

We 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 and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

The District has no employees.

12. Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

There were no prior years suggestions, recommendations, and/or comments made to Allen Parish Reservoir District.

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.

This report is intended solely for the use of management of the Allen Parish Reservoir 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Oberlin, Louisiana  
December 8, 2004

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

12/8/04 (Date Transmitted)  
KOLDER CHAMPAGNE SLAVEN COMPANY, LLC  
183 S. BEADLE ROAD  
LAFAYETTE LA 70503

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(Auditors)

In connection with your review of our financial statements as of 6/30/04 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 12/8/04.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 42:1101-1124.

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, 1980, 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 39:1301-14) 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, 44:31, and 44:36.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No

We have had our financial statements audited or ~~reviewed~~ in accordance with LSA-RS 24:513.  
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 39:1410.60-1410.65.

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 14:138, 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.

Philip W. Beard CHAIRMAN 12/6/04 Date  
\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date  
\_\_\_\_\_  
President \_\_\_\_\_ Date