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**WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA**  
Oakdale, Louisiana

Financial Report

Year Ended September 30, 1999

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 4/19/00

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## INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners  
Ward Four Water District of Evangeline Parish  
Oakdale, Louisiana

We have audited the accompanying general-purpose financial statements of the Ward Four Water District of Evangeline Parish, a component unit of the Evangeline Parish Police Jury, as of and for the year ended September 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Board of Commissioners. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose-financial statements referred to above present fairly, in all material respects, the financial position of the Ward Four Water District of Evangeline Parish, as of September 30, 1999, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The year 2000 supplementary information (page 17), is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Ward Four Water District is or will become year 2000 compliant, that the District's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the District does business are or will become year 2000 compliant.

The supplemental information (pages 19-23) is presented for purposes of additional analysis. Such information, except for the portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose-financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

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In accordance with Government Auditing Standards, we have also issued our report dated January 17, 2000 on our consideration of Ward Four Water District's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

The financial information for the preceding year, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

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

Ville Platte, Louisiana  
January 17, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS**

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Proprietary Fund Type  
Enterprise Fund  
Comparative Balance Sheet  
September 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 6,133	\$ 6,797
Accounts receivable	4,434	5,315
Total current assets	<u>10,567</u>	<u>12,112</u>
Restricted assets:		
Revenue bond and interest sinking account - Interest-bearing deposits	39,688	36,996
Revenue bond reserve account - Interest-bearing deposits	2,316	2,043
Certificate of deposit	10,137	9,317
Revenue bond contingency account - Interest-bearing deposits	4,246	3,166
Customer deposits - Certificate of deposit	<u>11,400</u>	<u>11,200</u>
Total restricted assets	<u>67,787</u>	<u>62,722</u>
Property, plant and equipment, at cost, net of accumulated depreciation (1999 \$200,509; 1998 \$168,020)	<u>850,258</u>	<u>882,747</u>
Total assets	<u><u>\$928,612</u></u>	<u><u>\$957,581</u></u>

(continued)

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Proprietary Fund Type  
Enterprise Fund  
Comparative Balance Sheet (Continued)  
September 30, 1999 and 1998

LIABILITIES AND FUND EQUITY

Liabilities:

Current liabilities (payable from current assets) - Accounts payable	<u>\$ 587</u>	<u>\$ 617</u>
---	---------------	---------------

Current liabilities (payable from restricted assets) - Revenue bonds payable	3,138	3,394
Accrued interest payable	13,640	13,341
Customers' deposits	<u>11,400</u>	<u>11,200</u>
Total current liabilities (payable from restricted assets)	<u>28,178</u>	<u>27,935</u>

Long-term liabilities: Revenue bonds payable	<u>281,895</u>	<u>285,033</u>
---	----------------	----------------

Total liabilities	<u>310,660</u>	<u>313,585</u>
-------------------	----------------	----------------

Fund equity:

Contributed capital net of accumulated amortization (1999 \$122,469; 1998 \$103,113)	651,787	671,143
Retained earnings (deficit) - Unreserved	<u>(33,835)</u>	<u>(27,147)</u>

Total fund equity	<u>617,952</u>	<u>643,996</u>
-------------------	----------------	----------------

Total liabilities and fund equity	<u><u>\$928,612</u></u>	<u><u>\$957,581</u></u>
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The accompanying notes are an integral part of this statement.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Proprietary Fund Type  
Enterprise Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
Years Ended September 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Charges for services -		
Water sales	\$ 51,180	\$ 50,913
Connection charges	1,325	4,598
Late charges	962	908
Miscellaneous	<u>2,491</u>	<u>956</u>
Total operating revenues	55,958	57,375
 Operating expenses	 <u>67,564</u>	 <u>71,371</u>
 Operating loss	 <u>(11,606)</u>	 <u>(13,996)</u>
 Nonoperating revenues (expenses):		
Interest income	2,081	5,130
Interest expense	<u>(16,519)</u>	<u>(17,105)</u>
Total nonoperating revenues (expenses)	<u>(14,438)</u>	<u>(11,975)</u>
 Net loss	 <u>(26,044)</u>	 <u>(25,971)</u>
 Add: Depreciation on fixed assets acquired by federal grant revenues externally restricted for capital acquisitions and construction that reduces contributed capital	          <u>19,356</u>	          <u>19,356</u>
 Increase (decrease) in retained earnings	          (6,688)	          (6,615)
 Retained earnings (deficit), beginning	          <u>(27,147)</u>	          <u>(20,532)</u>
 Retained earnings (deficit), ending	          <u><u>\$ (33,835)</u></u>	          <u><u>\$ (27,147)</u></u>

The accompanying notes are an integral part of this statement.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Proprietary Fund Type  
Enterprise Fund  
Comparative Statement of Cash Flows  
Years Ended September 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating loss	<u>\$ (11,606)</u>	<u>\$ (13,996)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities -		
Depreciation	32,489	32,489
(Increase) decrease in accounts receivable	881	(563)
Increase (decrease) in accounts payable	(30)	(607)
Increase (decrease) in accrued interest payable	299	400
Total adjustments	<u>33,639</u>	<u>31,719</u>
Net cash provided by operating activities	<u>22,033</u>	<u>17,723</u>
Cash flows from capital and related financing activities:		
Principal paid on revenue bonds and notes	(3,394)	(2,919)
Interest paid on revenue bonds and notes	(16,519)	(17,105)
Net change in meter deposits	200	(100)
Net cash used by capital and related financing activities	<u>(19,713)</u>	<u>(20,124)</u>
Cash flows from investing activities:		
Interest received on interest bearing deposits	<u>2,081</u>	<u>5,130</u>
Net increase in cash and cash equivalents	4,401	2,729
Cash and cash equivalents, beginning of period	<u>69,519</u>	<u>66,790</u>
Cash and cash equivalents, end of period	<u><u>\$ 73,920</u></u>	<u><u>\$ 69,519</u></u>

The accompanying notes are an integral part of this statement.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Ward Four Water District of Evangeline Parish (District) was created on August 12, 1986 by the Evangeline Parish Policy Jury, as authorized by Louisiana Revised Statutes 38:1751-1802. The District is governed by a five-member board of commissioners appointed by the police jury and is authorized to construct, maintain, and improve the system of water supply within the district.

The Water District is a component unit of the Evangeline Parish Police Jury, the primary government. The commissioners of the District are appointed by the Evangeline Parish Police Jury.

The Water District serves approximately 214 customers and has 2 employees.

A. Basis of Presentation

The accounting and reporting policies of the Ward Four Water District conform to generally accepted accounting principles applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of certified Public Accountants. The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements in which case, GASB prevails.

B. Reporting Entity

For financial reporting purposes, these component unit financial statements include all funds and activities that are controlled by the District as an independent political subdivision of the State of Louisiana. Although legally separate from the Evangeline Parish Policy Jury, the Evangeline Parish Police Jury appoints the Board of Commissioners and has the ability to impose its will on the District and therefore is considered to be a component unit of the Evangeline Parish Police Jury (primary government), the financial reporting entity.

C. Fund Accounting

The District uses fund accounting to report on its financial position and the results of its 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.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

The District uses an enterprise fund to account for its proprietary fund operations. An enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public 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.

D. Basis of Accounting

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

Proprietary funds are accounted for using the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred. Unbilled utility service receivables, resulting from utility services rendered between the date of meter reading and billing and the end of the month, are considered immaterial and are not recorded at year end.

E. Fixed Assets and Liabilities

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus, and all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	5 years
Buildings	20 years
Utility System and Improvements	40 years

F. Bad Debts

Uncollectible amounts due for customer's utility receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting practices (GAAP), no allowance for uncollectible receivables was made due to immateriality at September 30, 1999.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

G. Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Although sick leave accumulates and is available for employees when needed, it does not vest, nor is it payable at termination of employment. Vacation must be taken in the year accrued and cannot be carried over. Although this method is not in conformity with generally accepted accounting principles (GAAP), no accrual amount was recorded as of September 30, 1999, due to immateriality.

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

I. Fund Equity

Contributed Capital

Amounts contributed to the enterprise fund that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired from such contributions. This depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

Reserves

Reserves represent those portions of fund equity legally segregated for a specific future use.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

At September 30, 1999, the District had cash and interest-bearing deposits (book balances) totaling \$73,920 as follows:

	1999
Demand deposits	\$ 6,133
Interest bearing deposits	67,787
Total	\$ 73,920

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. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at September 30, 1999 of \$73,938 were secured in total by federal deposit insurance.

(3) Restricted Assets

Restricted assets consisted of the following at September 30:

	1999	1998
Revenue bond reserve	\$ 2,316	\$ 2,043
Revenue bond and interest sinking	28,288	25,796
Revenue bond contingency	4,246	3,166
Customers deposits	11,400	11,200
Certificate of deposit	21,537	20,517
	\$ 67,787	\$ 62,722

(4) Deficit in Retained Earnings

At September 30, 1999, the unreserved retained earnings deficit totals \$33,835. Management intends to eliminate the deficit with water sales from future years.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

(5) Fixed Assets

A summary of proprietary fund type fixed assets at September 30, 1999 follows:

	1999	1998
Equipment	\$ 28,281	\$ 28,281
Buildings	16,310	16,310
Water System	1,006,176	1,006,176
Total	1,050,767	1,050,767
Less: Accumulated depreciation	200,509	168,020
Net	\$ 850,258	\$ 882,747

(6) Changes in Long-Term Debt

The following is a summary of debt transactions of the District for the year ended September 30, 1999:

	Utility Revenue Bonds
Long-term obligations payable, September 30, 1998	\$ 288,427
Additions	-
Deductions	3,394
Long-term obligations payable at September 30, 1999	\$ 285,033

Long-term debt payable at September 30, 1999 is composed of the following:

Utility Revenue Bonds:

\$229,000 Water Revenue Bonds due in annual installments of \$15,320 through December 27, 2030; interest at 6.0 percent	\$ 214,548
\$72,000 Water Revenue Bonds due in annual installments of \$4,303 through December 27, 2035; interest at 5.125 percent	70,485
	\$ 285,033

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all debts outstanding at September 30, 1999, including interest payments of \$344,789 are as follows:

<u>September 30,</u>	
2000	\$ 19,623
2001	19,623
2002	19,623
2003	19,623
2004	19,623
2005-2035	<u>531,707</u>
	<u>\$ 629,822</u>

(7) Flow of Funds; Restrictions on Use - Utility Revenues

Under the terms of the \$229,000 Water Revenue Bonds, dated December 27, 1990, and the \$72,000 Water Revenue Bonds dated October 2, 1996, all income and revenues (hereinafter referred to as revenue) of every nature, earned or derived from operations of the Water Utility System are pledged and dedicated to the retirement of said bonds and are to be set aside into the following special funds.

Sinking Fund

The district is required to set aside into a Water Revenue Bond and Interest Sinking Fund each month a sum equal to 1/12th of the principal and the interest falling due on the next annual payment date for the Bonds. Funds in this account are available only for the retirement of maturing bonds interest.

Reserve Fund

The Water Revenue Reserve Fund is maintained solely for the purpose of paying the principal and interest on the bonds payable from the sinking fund as to which there would otherwise be default. The fund is required to be funded in an amount equal to the reserve fund requirement (\$19,623 at September 30, 1999).

Depreciation and Contingency Fund

The Contingency Fund was established to care for extensions, additions, improvements, renewals and replacements necessary to properly operate the System and to pay the principal of and the interest on the bonds, including any additional pari passu bonds issued hereafter in the manner provided by the Resolution, for the payment of which there is not sufficient money in the Sinking Fund or Reserve Fund.

The District was in compliance with all sufficient limitations and restrictions in the bond indenture at September 30, 1999.

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

(8) Litigation

At September 30, 1999, there is no litigation pending against the District.

(9) Schedule of Operating Expenses

	1999	1998
Salaries	\$ 15,000	\$ 14,100
Payroll taxes	1,351	1,141
Sales tax expense	2,018	1,943
Repairs and maintenance	734	6,038
Office expense	1,149	1,676
Chlorine	-	347
Supplies	5,873	5,775
Utilities	2,687	2,390
Telephone	669	676
Insurance	3,356	2,904
Depreciation expense	32,489	32,489
Dues	175	150
Professional fees	2,000	1,500
Miscellaneous	63	242
	\$ 67,564	\$ 71,371

(10) Aged Accounts Receivable

	1999	1998
0-30 days	\$ 4,297	\$ 4,279
31-120 days	137	1,036
	\$ 4,434	\$ 5,315

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Financial Statements (Continued)

(11) Risk Management

The District is exposed to risks of loss in the areas of general and auto liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(12) Board Member's Compensation

The following is a list of board members active during fiscal year end September 30, 1999. No compensation is paid to board members.

Nathan Johnson  
Joseph Ardoin  
Farron Gourdon  
Kenneth Jackson  
James Gourdon

**SUPPLEMENTARY INFORMATION**

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Ward Four Water District has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the District's operations. The utility billing and collection system has been tested and validated for year 2000 compliance.

Because of the unprecedented nature of the Year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be Year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.

**INTERNAL CONTROL AND COMPLIANCE**

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Commissioners  
Ward Four Water District of Evangeline Parish  
Oakdale, Louisiana

We have audited the general purpose financial statements of the Ward Four Water District of Evangeline Parish, a component unit of the Evangeline Parish Police Jury as of and for the year ended September 30, 1999, and have issued our report thereon dated January 17, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan as Item 99-1.

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Fax (337) 893-7946

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information of the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

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

Ville Platte, Louisiana  
January 17, 2000

WARD FOUR WATER DISTRICT OF EVANGELINE PARISH  
Oakdale, Louisiana

Summary Schedule of Current and Prior Year Audit Finding and Corrective Action Plan  
Year Ended September 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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CURRENT YEAR (9/30/99) --

Compliance:

There were no compliance findings for fiscal year end September 30, 1999.

Internal Control:

99-1	Unknown	Due to the small number of employees, the District did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Nathan Johnson, President	N/A
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Management Letter:

There is no management letter for fiscal year end September 30, 1999.

PRIOR YEAR (9/30/98) --

Same as above.

**OTHER SUPPLEMENTARY INFORMATION**

WARD FOUR WATER DISTRICT OF  
EVANGELINE PARISH, LOUISIANA  
Oakdale, Louisiana

Schedule of Insurance in Force (Unaudited)  
September 30, 1999

<u>Description of Coverage</u>	<u>Coverage Amounts</u>
Public Employees Position Bond -	
President	\$ 20,000
Secretary/Treasurer	20,000
General Liability and Property -	
General liability and auto	100,000
Office building	5,500
Contents	2,500
Equipment	100,000
Workers compensation	Statutory