

SubC

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.

I 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 Gifts

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 District for the year indicated no approval for the payments noted. I also inspected disbursement records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

State Law (L.R.S. 48:515) requires that the compilation be completed and passed within six months of the close of the District's fiscal year. The District did not complete and issue its compilation and attestation reports before the deadline because management was unaware that they were required to do this. Management has asserted that they will comply with this provision of the law in the future.

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 Redell-Vivrine 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.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

June 3, 1997
Baton Rouge, Louisiana

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees listed in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2).

Budgeting

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

Not applicable.

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

Not applicable.

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

Not applicable.

Accounting and Reporting

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

(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the treasurer and the chairman of the Board of Commissioners.

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).

Beddell-Widrine Water District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building.

MICHAEL W. JOHNSON

Certified Public Accountant

1001 EAGLE ST. & BAYOU - P.O. BOX 1000
MONROE, LOUISIANA 70001
PHONE (504) 337-7051

MEMBER MONROE BOARD OF
PUBLIC ACCOUNTANTS

MEMBER No. 271
OF
LOUISIANA BOARD OF PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING WORDS-OPEN PROCEDURES

To the Board of Commissioners
Buddell-Vidrine Water District of
Evangeline Parish, Louisiana
Monroe, Louisiana

I have performed the procedures included in the Louisiana Certified Audits Guide and enumerated below, which were agreed to by the management of Buddell-Vidrine Water District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Buddell-Vidrine Water District's compliance with certain laws and regulations during the year ended December 31, 1993, included in the accompanying Louisiana Affidavit of Compliance. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, 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 material and supplies exceeding \$3,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-82 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$3,000 or public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-88 42:1001-1124 (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.

Management provided us with the required list.

RIDGELL-VIRGINE WATER DISTRICT
STATEMENT OF CASH FLOWS
EXPLANATORY FOOTNOTES
FOR THE YEAR ENDED DECEMBER 31, 1993

	1993	1992
Cash flows from operating activities:		
Net Income (Loss) from operating activities	\$ 13,138	\$ 8,893
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation	\$ 8,679	\$ 8,897
(Increase)/Decrease in Receivables	(397)	(1,603)
(Increase)/Decrease in Prepaids		(298)
Increase/(Decrease) in Accounts Payable	1 371	(350)
Increase/(Decrease) in Water Revenue	<u> 1 350</u>	<u> 350</u>
Total Adjustments	<u>\$ 9,713</u>	<u>\$ 7,696</u>
Net cash provided by operating activities	<u>\$ 22,851</u>	<u>\$ 16,589</u>
Cash flows from capital and related financing activities:		
Payments for property, plant & equipment	\$(25,369)	\$(5,928)
Notes Payable payments	—————	<u> 8,500</u>
Net cash provided (used) by capital and related financing activities	<u>\$(25,369)</u>	<u>\$(12,648)</u>
Net Increase/(decrease) in cash and cash equivalents	\$ 4,899	\$ 3,648
Cash and cash equivalents at beginning of year	<u> 26,873</u>	<u> 21,308</u>
Cash and cash equivalents at end of year	<u>\$ 31,772</u>	<u>\$ 24,956</u>

See accompanying accountants' report.

REGGILL-HINDS INCORPORATED DISTRICT
COMPENSATIVE STATEMENT OF INCOME AND RETAINED EARNINGS
DECEMBER 31, 1958 AND 1957

	<u>12 Months Ended</u> <u>12/31/58</u>	<u>12 Months Ended</u> <u>12/31/57</u>
REVENUES		
Water Sales	\$124,345	\$185,400
Connections and Installations		5,750
Late Charges		700
Interest	3,000	3,000
Miscellaneous Income		481
Total Revenues	\$128,125	\$198,831
EXPENSES		
Accounting	\$ 1,300	\$ 1,300
Advertising	740	
Bank Service Charges	100	122
Consulting	845	
Contract Labor	150	785
Depreciation	8,471	8,487
Entertainment	100	200
Fees & Commissions	300	300
Insurance	4,322	4,804
Interest	20	1,500
Legal	7,400	411
Licenses		30
Miscellaneous		260
Monthly Billing	7,320	7,180
Office Expenses & Postage	399	911
Repairs	10,185	30,413
Salaries & Wages	20,800	13,177
Supplies	19,830	10,100
Sales Tax	4,385	
Payroll Taxes	1,185	1,000
Telephone	1,300	1,200
Continuing Education/Seminars		375
Truck Expenses	4,843	4,263
Utilities	7,820	8,662
Total Expenses	\$ 97,008	\$183,310
Net Income (Loss)	\$ 31,117	\$ 15,521
Beginning Retained Earnings	<u>162,928</u>	<u>172,311</u>
Ending Retained Earnings	\$194,045	\$187,832

See accompanying accountant's report.

**RECREAL-FISHING WATER DISTRICT
OF FARMVILLE, LOUISIANA**

Balance Sheet - Proprietary Fund Type -

December 31, 1988

(Continued)

	PROPRIETARY FUND
LIABILITIES AND EQUITY	
CURRENT LIABILITIES	
Taxes Payable	\$ 742
FWA Note #1 - Current Portion	9,000
FWA Note #2 - Current Portion	680
Total Current Liabilities	<u>\$ 10,422</u>
LIABILITIES FROM RESTRICTED ASSETS	
Security Deposits Payable	<u>\$ 22,240</u>
LONG-TERM DEBT (NOTE 2)	
FWA Note #1	\$127,000
FWA Note #2	25,880
Total Long-Term Liabilities	<u>\$152,880</u>
Total Liabilities	<u>\$325,542</u>
EQUITY	
Memberships	\$ 8,300
Retained Earnings	219,288
Total Equity	<u>\$227,588</u>
TOTAL LIABILITIES AND EQUITY	<u>\$553,130</u>

See accompanying accountant's report.

WHEELER-FISHING WATER DISTRICT
OF INDIAN RIVER PARISH, LOUISIANA

Balance Sheet, Proprietary Fund Type -
December 31, 1988

ASSETS	PROPRIETARY FUND
CURRENT ASSETS	
Cash on Deposit	
Checking - U.S.M.	\$ 10,976
Certificates of Deposit	68,000
Less Restricted Cash	<u>(1,46,830)</u>
Total Cash Available	\$ 32,146
Accounts Receivable - WFP's	1,168
Accounts Receivable - Meter	9,989
Accrued Interest Receivable	704
Prepaid Insurance	<u>1,836</u>
Total Current Assets	<u>\$ 45,833</u>
RESTRICTED CASH	
Cash for Bond Sinking Fund	\$ 16,430
Cash for Bond Reserve Fund	17,800
Cash for Depreciation Contingency	1,360
Cash for Security Deposits	<u>10,260</u>
Total Restricted Cash	<u>\$ 45,850</u>
PLANT & EQUIPMENT AT COST	
Land	\$ 54,500
Equipment	1,881
Water System	<u>828,816</u>
Total Plant & Equipment	\$ 885,197
Less Accumulated Depreciation	<u>(363,430)</u>
Net Plant & Equipment	<u>\$ 521,767</u>
OTHER ASSETS	
Security Deposits	\$ 10
TOTAL ASSETS	<u>\$ 1,000,880</u>

See accompanying accountant's report.

(Continued)

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statement Overview)

MICHAEL W. JOHNSON

Certified Public Accountant

1011 North 11th Street - Post Office Box 402
Baton Rouge, Louisiana 70804
(504) 383-4333 (Toll Free)

MEMBER ASSOCIATIONS
OF
PROFESSIONAL SOCIETIES

MEMBER OF
OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners
Waddell-Vidrine Water District
of Evangeline Parish, Louisiana
Natchez, Louisiana

I have compiled the accompanying component unit financial statements of the Waddell-Vidrine Water District of Evangeline Parish, Louisiana as of December 31, 1987, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

June 2, 1987
Baton Rouge, Louisiana

ANNUAL FINANCIAL STATEMENTS

2000-2001

Office of the Legislative Auditor
1638 Riverside North
P. O. Box 34307
Baton Rouge, Louisiana 70804-0307

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Roddell-Widrine Water District of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

A handwritten signature in cursive script, appearing to read "J. B. Stat", is written over a horizontal line.

Enclosure

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**FINANCIAL REPORT OF THE
EDMOND-WILSON WARD DISTRICT
EVANGELINE PARISH, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1966**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, orally 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 APR 25 1981