



PRAIRIE ROAD WATER DISTRICT Morroe, Loubiana

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General Perspose Financial Stationaus With Independent Auditor's Report As of and for the Your Postod December 33, 1995 With Supplemental Internation Schedular PRAIRIE ROAD WATER DISTRICT Nerror, Louisian

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Central Purpose Financial Statements With Independent Andrice's Report As of and for the Year Ended December 31, 1995 With Septemental Information Schedules

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PRAIME ROAD WATER DISTRICT Mence, Louisian Contexts, December 31, 1995

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M. Carleen Dumas

CERTIFIED PUBLIC ACCOUNTANT

349 Diseason Bann + CALEER, LOUBARN 71225 / TELEPHINE 316/664-5126

Independent Auditor's Report

ROARD OF COMMISSIONLES FRAIRS ROAD WATER DISTRICT MONTH, LORING

I have subird the general purpose framelial anamenes of Paulic Rood Water District, a component unit of the Onachta Breich Peter, and of December 31, 1955, and fur the your these model, as load in its ublic al constraint. These general peterpose threads altereristic site the representibility of the dataset's management. My responsibility is in represe are opticion on these general purpose framelial sitements hand on our and.

I conduction or quality in accordance real parcently accordant antihing tatabatise. Governous of Andrike Solvabotis, lossed by the Comparison Gaussian of the Visikal Status; Olita et Manageman and Bangsima Creation 1-3.5, advise of Status and Long Olivary (2014) effects. The Status Status Status (2014) effects and the Status and Long Olivary (2014) effects (2014) effects and antibiotic and the Status Status (2014) effects and the Status and Long Olivary (2014) effects and the Status Status (2014) effects and the Status Status (2014) effects and the Status Status (2014) effects and the Status (2014) effects

Is my ophiers, the general purpose francial statements referred to in the first paragraph pensis fairly, in all material suspens, the financial position of Finairie Road Water District, as of December 31, 1995, and the treaks of its operations and its cash flows for the year these ended, in conformity with generally accepted accounting activation. BOARD OF COMMISSIONERS PRABLE ROAD WATER DISTRICT MOREY, LORDING Independent Andioc's Report December 31, 1995

My sold association of for the propert of Forming as prolines on the general proper fitness in associations as a solution. The complemental informations modering insulation to task of contensis or generated for the properties of addetimations modering insulations for the solution of contention marked manusmass of Provide Road Wares Toxician. Such informations, course for the characterization marked "samadiant," on validad 1 toppens on optimism, have been independ to the and fings procedures applied in the "samadiant," on work of the source it hardwork them in the solution procedure applied in the interval sources in conduction the source its hardwork them independ to the and fings procedures applied in a the amount and the sources in conduction the source its hardwork the solution as a solution.

In accordance with Georement Audibing Sendersh, I have also insued a report dated May 31, 1996, on my considentian of Pauris Band Water District's internal control structure and a report dated May 31, 1996, on the district's completioner with Invest and restriction.

Calbrun, Louisian May 31, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

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Statement A

PRABLE ROAD WATER DISTRICT Mauror, Louisian PROPRETARY FUND TYPE - ENTERPREE FUND

Balance Sheet, December 31, 1985

ASSETS Calment assets: Cash 4,720 Total current sauria 145.452 555,428 \$508.070 LIARD ITTES AND FUND EQUITY 1,295 564 1.038 Cancer liabilities (parable from restricted assets). Accessed interest payable Tred current lighting (parable from restricted meth)

Contineof

PRAIDER ROAD WATER DISTRICT Mence, Louisian PROPRETARY FUND TYPE - INTERPRISE PUND Balance Stati, etc.

LABILITIES AND FUND EQUITY (CONTR): Feed Spoily - retricted carriage: Reserved Sor Internet, Reserved Sor Internet, Unsurved Total find carrier Total find carrier

\$4,729 136,283 149,283 299,887 \$808,870

TOTAL LIABILITIES AND FUND EQUITY

(Concluded)

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The accompanying noise are an integral part of this statement

Statement It

PRARIE ROAD WATER DISTRICT Mercer, Lewisian PROPRIETARY FUND TYPE - ENTERPRISE FUND

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Summent of Revenues, Expenses, and Changes in Rescined Tarriago For the Year Ended December 31, 1995

Water sales	\$225,996
Connection feet	5,333
Late charges	5.523
Ober	519
Total operating revenues	238.371
OPERATING EXPENSES	
Bad debt expense	1,055
Commissioner's fees	1,225
Chierine and chemicals	2,336
Depreciation	24,823
Conjunct rental	1.385
Extra labor	508
Gar and oil	2,285
Insurance	4,554
Insurance - group	2,792
Maintenance and repairs	5,499
Office separate and espense	1.625
Pastr	385
Poynell taxes	7,550
Peelage	2,974
Printing	1,214
Professional free	4,352
Solaries and wages	68,739
Supplies and parts	50,004
Training and conventions	200
Truck repairs	2,055
Utilities and telephone	16,533
Other operating expension	894
Total operating expeases	171,885
OPERATING INCOME	96,898

PRAIRIE ROAD WATER DISTRICT MOROE, Loubian PROPRETARY TUND TYPE - ENTERPRISE PUND Summert of Revenue, Express, and Charges in Resided Survives, m.

NON-OPERATING REVENUES (Expenses)	
Interest income	\$5.433
Interest expense	
Total non-operating revenues (expenses)	(33,950)
NET INCOME	33,090
RETAINED EARNINGS AT BEGINNING OF YEAR	257,867
RETAINED EARNINGS AT END OF YEAR	\$290,897

(Cencleded)

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The accompanying notes are an imageal part of this statement.

Sistement C

PRAIRIE ROAD WATER DISTRICT Morre, Louisian PROPRIETARY FUND TYPE - ENTERPRISE 11000

Statement of Cash Planu For the Year Ended December 31, 1985

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$217.995
Cash paid to suppliers and employees	(95,192)
Cash paid to others far services, taxes, atc.	(52,065)
Customar doposits (sec)	
Net cash provided by operating activities	90,865
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Principal and interest on revenue bonds	(111.118)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest carried on bank dapodas	6.430
	- 2,430
NET DECREASE IN CASH	(13, 393)
CASE AT INCOMPACTOR VIEW	
CODE AT REDUCTING OF TEAK	241,002
CASH AT END OF YEAR	\$227,309
	MACON
RECORDER LA RECEI ON MORE COMPANY A RECEIPTION	
	Constraints of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the stat

RECONCILIATION OF NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES Not operating income

\$65,595

(Continued)

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PRAIRIE BOAD WATER DISTRICT Merre, Louizian PROPRIETARY FUND TYPE - ENTERPRISE FUND Somenie of Cash Flows, etc.

to not each provided by operating activities:	
Depreciation	\$14,813
	1.665
Charges in assets and Exhibition-	1,003
(Increase) in accounts receivable	(1.690)
Decrease in investory	1.998
(Decrease) in accounts and tanca parable	(1.562)
Increase in metamor depents	159
Total adjustments	23,909
Not eash provided by operating activities.	_\$20,895

(Coscluded)

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The accompanying noisy are an integral part of this sustement.

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PRAIMS BOAD WATER DISTRICT Marree, Louisian

Notes to the Plasacial Statuenests As of and for the Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Particle Bood Water District was created by the Chardola. Parish Folice Juey on May 8, 1972, an autoiced by Lusinian Hermed States 33:3511 for the preprior of supplying state detailing water to its population of the deside. The detains in generand by a the nomber board applicable of the policie juey is serve indefault letter of offer. The board member receiver S30 for such mosting if they must cause one remote. S33 for each repair moreholy noting and S35 for each policie lawy have moreh. S33 for each repair moreholy morehy and S35 for each policie lawy have moreh. S33 for each repair moreholy morehy and S35 for each policy lawal analogies participation and the same state.

A. REPORTING ENTITY

As the governing autority of the printle, for reporting purposes, the Dauchin physical Netice Party in the Tanaccia preprint grant for Daucha Parcha. The Tanaccial reporting and y consists of 16 the primery government (police party). Solid equivalence of which the primery governments in Themstelly accountable, and 46 of othe regulatories for which the nature and liquidicance of hele relationship which the primery of the minimum temperature of the primery primer and the primery of the primery to be understand to storeholes.

Overviewent Accounting Simularis licent (GASS) Estimates No. 14 could-like detects for deformating which cooperate units shaded to councilour part of the Councils Parkis Policie Party for Emanded reporting parparent. The basic clusters for including a presential compression of which the operating and yet in detail accountability. That GASEI has set first vertrets to be considered in determining financial accountability. This clusters includent:

- Appointing a voting majority of an organization's governing body, and;
 - The ability of the police jury to impose its will on that organization and/or.
 - The potential for the organization to provide specific financial boardies to or improve specific financial budgets on the police jary.

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PRAIRE ROAD WATER DISTRICT Morene, Louisinon Notes to the fearcial statements (Centineed)

- Organizations for which the police jury does not appoint a voting majority but are flocally dependent on the police jury.
- Organizations for which the reporting entity financial distonents would be midualing if data of the organization is not included because of the sature or significance of the relationship.

Because the policy large appelent the provening body of the elivity and has free ehility bippones is well are devices, the addrass wald destinated hole accomposent net of the Oanchan Brahe Perley Ayr, the frammilie reporting entry. The accomposing flancation automates are an address and an address and an address and a bippone and an address and a start of the device and by free percentration in the the other provintionation of the framework of prior percentration and the the other provintionation of the framework optimal percentration and the other provintionation of the framework of the prior percentration of the other provintionation of the framework of the policy and the start of the other provintionation of the framework of the policy and the start of the other provintionation of the framework of the policy and the start of the other provintionation of the start of the policy of the policy and the start of the other provintionation of the start of the other provintionation of the start o

B. FUND ACCOUNTING

Provide Road Water Districts is acquisition and spectrated on a final brevit whereby a pelf braining to an discourse difference final distribution of base competitions tabletion, that capity, research, and caparian. The operatives not futured and spectra is a suscerar inductor is a probab brainform enterprise, where the twist of the operating body is that the cost suspenses, including dependential) of providing services on a communication for the future brain of the distribution of the distribution of the spectra operative brain to the future brain of the distribution of the distribution of the communication of the distribution of the dis

C. FIXED ASSETS AND LONG-TERM DEBT

First assess of the direct term included on the balance show of the composite fact and are recorded as issual cost. Dependentian of all exhamines harder are not of a sa expense against operations. Then all such reported on the balance isbest are not of committed depresentiant. Depresentation is compared training the straight here ended are committed depresentiant. Depresentation is compared training the straight here ended are committed depresentiant. Depresentation is compared training the straight here ended are buildings, and 3 to 10 years for explorem. Long-term stable for increasing balance buildings. PRABLE ROAD WATER DISTRICT Metroe, Louisian Notes to the financial structures (Continued)

D. BASIS OF ACCOUNTING

The accounting and functionin reporting systemes applied to a bard is determined by its invariance fuels. The himsprine faces is accounted for the net force of which its measurement from and a determination of and lacence and capital maintananes. Which its measurement from, and a source and la labelica susceizable with the operation of that fared is keiched on the balance share. The Bitterprine Food is reported in the accounterprine fractional theorem are recognized bare for a set cannot be writer table and other sporting to proze are recognized bare for account and to prove on the district are reconstructive than the area in accounted. An applies of the district are reconstructive than the area increased.

E. CASE

Other wind low, the detection is not sense of the other start is mercing developed dependent of providual before wind low, the definition start general final in a descent depending, intermed-backing demand depending, monory readout incoments, est dans depending with the starts organisation used or the starts of the Starts of Univariations, and a startional starts. Instrumy environment of Here in Lansinstan, Ar Desember 31, 2005, the district time each check behaviore) totaling \$3272,509 and follows:

Petr esh	\$200
Demand deposits:	
Non-interest boaring	172,609
Interest bearing	54.500
Total	\$227,309

These depends are stand or cost, which experiments marker. Under our law, then disputs (print) and the making hash balanced must be second to be found deposition interveror the plaque of anomicles and hash balanced monors are applied at a second or print the balanced applied monors in the balanced applied monors are applied to balance applied to balan PRAIRIE ROAD WATER DISTRUCT MORPO, LOANING MORPORT (Continued)

Rank Balances	\$227,616
Federal deposit insessance Plodent recertion (uncollateralized)	\$154,500
Tend	530,500

Even though the plotped socurities are considered uncollatentized (Entraporty 3) under the providines of GASB Summers 3. Louisians Briviand Statust 29: 1229 imposes a statusty requirement on the costolical hark to advertise and staff har plotped socurities within 10 days of being notified by the distict that the fiscal agreet bank has fished to pay dependent duels used meand.

F. VACATION AND SICK LEAVE

The district's full-fine employees earn from 5 to 15 days of sociales leave pay year depending upon freigh of service. Viscation must be taken in the calcular year carned. Publishing employees runs 5 days of take large per years that 90 days continuous employeeses. Sick large may not be accumulated. In addition, full-time employees care 1 for days or confidence years, that 90 days continuous 1 for days or confidence years.

G. INVENTORY

Investuries contact of parts and supplies, subard as cost, which approximates nation. Cost is downlined using the first in, final cost articled. Investments are received using the "procedure method" whereby supplies are charged in sequences when acquired. Investmey on hard it file end of the year is recorded as an asset with a corresponding neutronics of excluded auxiliary.

PEXED ASSETS

A summary of property, plant, and equipment at December 31, 1995, follows:

PRAIRIE BOAD WATER DISTRICT Monroe, Louisiana Notes to the financial statements (Continued)

Wells, tanks, and lines	\$829,299
Tublags	38,568
Vehiclo and other equipment	35,268
	923,135
Less accumulated depreciation	(544, 307)
Property, plant and equipment, net	\$558,428

3. PENSION PLAN

The employees of Prairie Road Water District are anothers of the Social Security System. In addition to the complayee contributions withheld at 7.65 per test of green salary, the thereic contribution as equal amount to be Social Society System. The thereic does not guarantee the benaffic guarant by the Social Society System.

4. LONG-TERM DEBT

All December 31, 1995, the diratic has frace automating issues of languines presente booth. The preprove of the booth was to provide Theorem [go for the constrained on the usare avaiant and improvements in the system. The increase altern December 1, 1977 was for \$252,000. In sun corganity performed by the Charlor Dependence of Disordag and Ubarro Development of the systems and the Overent Theorem Charlor Corporation. The issues have labored as 553 per cent per assess and \$262.

In 1983 the district odd two additional issues of revenue bands to the United States Department of Agriculture, Franzer Huma Adultizations, a \$350,000 issue bearing interest at 9.2 per const and \$50,000 issue bearing instants at 7.3 per cert. The controllering printing parents for the rev issues reage from \$17,000 is \$51,000 shrough December 28, 2003. All impeasus data is to sepaid order term the insteme on revenue derivation from the constraint of the nature counts.

The following is a summary of sevenue bonds payable transactions for the year anded December 31, 1995:

Ecreme bonts payable at Jamary 1, 1985 Robarilees Remains bonds reveable at December 31, 199



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PRABLE ROAD WATER DISTRICT Monroe, Louisium Nous to the Energial statements (Continued)

The annual requirements to assortize all bonds outstanding at December 31, 1995, including attract of \$339,810 are as follows:

196	\$72.647
1997	13,992
1998	73.820
1999	15.366
2000	15,366
2001-2005	272,095
1906-2000	123.395
2011-2012	77,300
Total	\$843,862

5. RESERVED RETAINED FARMINGS

The bent coverant for the 1972 water screeke beats discussed in new 4 above, requires the diatics to establish the following preprior accounts:

- A. A "Beverse Bord and Internet Stating Fund". The district sums transfer into this fund each meeth, one-twelfal of the next matering installment of principal and internet on the outstanding bands. The find is used to pay interest on the bonds and to ratio the bands as they matter.
- B. A "Revenue Bond Reserve Paul". The district must transfer into this fand \$283 each month until \$22,000 hm been accumulated in this fand. Such resonant may be used ackey for the payment of principal and interest which would offservice be in default.
- C. A "Replacement and Entertaine Fund". The district must transfer \$82 per models into the find and \$5,500 her been accommitted. Morey in this find is to be used for the payous of graying the cost of transmit er extremelative maintenance, repairs, replacements and matericises of the system and to elinisme definiteness in the Reverse Hord.

The bond accesses with the United States Department of Agriculture, Formers Home Administration for the 1983 revenue breads discussed in note 4 above, require the distinct to establish the Edilowing response accounts: PRAIRIE ROAD WATER DISTINCT Mence, Leuisiana

- A. A "Write Beverse Bend and Interest Sinking Fund". The district must transfer into this fund, each month, one world's of the principal and instances due on the even principal and interest payment date. This fund is used to pay bond principal and interest as day become due.
- B. A. "When focusive Fast". The district next transfer isso for find, each next, as another angle to 5 per cert of the answert to peak in a the Water Revenue Bood and Interest Stating Fast end exit next next 1855.829 has been recommission futures. Solv arount may be used only for the payment of narrando bools and interests. Solv arount may be used only for the payment of narrando bools and interests. Solv arount may be used only for the payment of narrando bools and interests when antifician fands are not available in the Water Revenue Boot and Bassess Stating Fast.
- C. A "Where Depreciation and Constigueues Fund". The distance manufact factoian other load each needs. The dispativit is this data stup be used for emission or exhibitedinary environment, reprint, reprintment, and extension and for the ours of the provements is the system. Manay is that there data share to used to pay privilegibility and immune on beads fulfing due at any first direct in and in the information ensurements.

At December 35, 1995 the district has \$555,552 in retricted accounts to race reserve requirements. Or that anomale, \$59,503 to (first by current listelities, with the remaining 3134,289 reported as a more of retriked exempts on Statement A. The following is a manarary of anaaccione in the band retrove accounce in the same area becaute at 1,995:

	1972 bout	1983 Door	Total
Bond reserve accounts at January 1, 1995	\$82,097	\$127,499	\$379,756
Depasits	18,000	43,445	61,445
Interest earnings	2,592	123.021	5,583
Road and interest purrocets	(21,353)	(89,754)	011.1175
Bask charges	0	- 60	0.85
Bond streeve accounts at December 31, 1995	581,257	394.385	\$165,652

6. LITIGATION AND CLAIMS

At December 31, 1995, the district is the defendent in one toward. In the opinion of legal council for the district, any liability resulting from an unfavorable externee would be adequately concered by the district's inverse. SUPPLEMENTAL INFORMATION SCHEDULES

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Schedule 1

PRAIRIE BOAD WATER DISTRICT MORES, LOUISIAN

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Schedule of Water Rates For the Yoar Ended December 31, 1995

Classiferion	Tailf	kara
Residential	Monthly minimum for first 3,000 gallons For the next 2,000 gallons For 1,000 gallons for the next 5,000 gallons For 1,000 gallons for all over 10,000 gallons	\$34.00 5.00 2.00 1.25
Commercial	Monthly minimum for first 15,000 gallons Per 1,000 gallons far all over 15,000 gallons	45.00 1.50

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Schedule 2

PRAIBLE ROAD WATER DISTRICT MERCOL LOUISIESS

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Schodule of Instruce Coverage As of December 31, 1995

Type of Coverage	Name of Insurer	Policy Number	Amount of Conserge	Engination Date
General Lability	Mt. Airy Interact Company	503-143908-8	General Apprepate - \$3,000,000 Each Occurrence - \$1,000,000 Medical Expense - \$5,000	41/01/95
Automobile Liability	Mt. Airy Insurance Company	503-141608-8	\$1,000,000	01/01/96
Paceso Liability	Mt. Airy Insurance Company	5510035109	Aggregate - \$1,000,000 Fach Occurrence - \$1,000,000	01/01/96
Worker's Compensation and Employers Lability	Midwest Employers Cassaity Co.	0613-3A-LA	Slakery	00.00.56
Property	Mt. Aky insamore Company	503-143908-8	Each Occurrence - \$1,000,000	01/01/96
Fidelity Read	Fidelity and Depeak Company of Maryland	97580(48)	Vice-President -\$100,000 2nd Vice-President - \$190,000 Secretary/Transame - \$100,000 Mgr - Bookkauper - \$190,000	12/28/96

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PRAIRIE ROAD WATER DISTRICT. Negroe, Louissia PROPRIETARY FUND TYPE - ENTERPRISE FUND

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Summent of Revenues and Operating Expenses -Market and Annual

For the Year Ended December 31, 1995 (Uswalled)

			VARANCE
	10.0007	ACTIVAL	(ENFAVORABLE)
REVENUES			
Operating Income	\$215,829	\$235,371	\$2,532
Internet income	6.900	6.430	(20)
Total operating revenues	342,339	344,801	2,492
OPERATING EXPENSES			0.055
Red date execute		1,065	(1,005)
Commissioner's fees	1,500	1,225	215
Chiorias and chemicals	1,500	7,336	
Dependiation	20,400	24,813	(4,413)
Conjument state)	1,612	1,395	303
Extra labor	\$11	508	
Can and cil	2,500	2,283	217
Incompanie	30,500	7,256	3,344
Internet excepted	66,200	43,385	20,814
Maintenance and repairs	10,800	8,499	2,304
Office supplies and expense	5,500	1,625	
Pager	300		(83)
Provid Mass		1,550	(7,5%)
Period	2,640	2,914	(354)
Printing	1,100	1,294	
Evadessional fors	5,800	4,762	1,058
Salaries and magon	70,284	68,739 10.004	1,343
	7,900	10,004	(2.394)
Training and convergions	2,000	200	1,800 (963)
	1,093	2,455	(963)
Utilities and talsphone	17,500	16,533	967 8.106
Other operating expenses	9,000	854	
Tatal operating expenses	235,999	211,771	24,168
NET INCOME	\$6,400	\$33,033	\$26,630

Schedule 4

PRAIRIE ROAD WATER DISTRICT MOREN, LORISINA PROPRETARY FUND TYPE - ENTERPRISE FUND

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Proposed Operating Budget For the Year Eaching December 31, 1996 (Usealized)

REVENUES	
Operating Income	\$242,794
fearerst income	
Total operating revenues	249,794
OPERATING EXPENSES	
Commissioner's fees	1,500
Obtains and chemicals	7,671
	16,700
Fewimment sontal	1,535
Fixing labor	
Das and mil	2,299
Insurance	7,495
Interest explaint	63,381
Maintenerer and repairs	8,597
Office supplies and expense	3,768
Pager	423
Postage	2,927
	1,431
Indexiand fee	5,238
Salaries and waters	76,908
Supplies and math	9,811
Training and conventions	220
Truck remain	2,7%
Utilities and telephone	29,427
Oder mendiac cascant	12,000
Total operating expenses	244,533
NET INCOME	53,251

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PRADUE EXAD WATTE DESTRICT Memor, Louissian SUPPLEMENTAL INFORMATION SCHEDULE For the Year Ended December 31, 1993

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PER DIEM PAID COMMISSIONERS

The schedule of per these peed on constraints is presented in compliance with House Concerner Resolution by 56 at the 10707 Statistic of the locations tegehature. Its associates with Locations Deviced States 37,3110, for the location of the resolution of the commissioners and stated if the best reserves methy. The location of the commissioners around the fast such reserving they around. It's associate meeting to obtain constraints are period 25 for and specific bound reserving days and or location.

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Schedule 5

PRAIRIE ROAD WATER DISTRICT Newsy, Logisian

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Schedule of Per Diam Paid Commissioners For the Year Ended December 31, 1995

Dorth E. Blade, Vice-President 430 Moore Road Menree, LA 71202 (318 M7-3822	\$225
James Jahnan 1915 Moore Read Manne, LA 72202	
(J1E) 387-5567 Cleo Moore, Sacural Vice-President	225
243 Cho Road Monre, LA 71202 (338) 323-5407	275
Robert Price, Societary/Transmis 228 Kinculd Road Monco, LA 71202 (195) 382-340	
U10: 387-3400 Tormny Price, President 177 Systemate Lane	275
Manros, LA 71202 (310) 322-7666	
Tetal	\$1,225



Independent Andhar's Reports Repaired by Government Andhing Shudarde, OMB Circuite A 128, Andhi of Stoir and Local Governments, and United States Department of Agriculture Forwart House Adulationation (Dwiff) Andre Porewar (1989 adulationation (Dwiff) Andre Porewar (1989 adulationation)

The following independent author's reports on the schedule of foliant Bancelia instances, compliance with how on regulations and its related neuron encourse are prostantial on confluence with the requirement of *Discretories Authory Statistics*, *Jonated by the Comproder Conserved of the United Nature*, *Discretories and Instages* (Context - 1/2), *Authors of Statistics and Local Conservations*, *The Conservation and Instages* (Context - 1/2), *Authors of Statistics and Local Conservations*, *The Conservation and Instages* (Context - 1/2), *Authors of Statistics and Local Conservations*, *The Conservation and Local Conservation*, *Languages* (Languages, Languages), and the Localisms Conversioned Author Online. Instath & the Stocking of Languages, Languages

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M. Carleen Dumas

CRATIFIED PUBLIC ACCOUNTANT

Wellman room Board & Columnia Languada 71227 + Telephone 200904-0226

Independent Auditor's Report on Supplementary Schedule of Federal Figureial Ambriance

BOARD OF COMMISSIONERS PRABLE ROAD WATER DISTRICT Measure. Logislam

1 have undited the general purpose functial statements of Prairie Road Water District as of December 31, 1995, and for the year thes ended, and have issued my report thereon dated May 31, 1996. These general purpose functial statements are the responsibility of the datasit's strangement. My responsibility in to express on volvino on these terrend persons functial statements based on new add.

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Calhoan, Louisiana May 31, 1996

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Schedule 6

PRAIRIE ROAD WATER DISTRICT MONTO, LOUBSING

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Direct Program - Water and Waate		
Dispenal Systems For Razal Communities	30.458	5256.852

M. Carleen De

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Independent Auditor's Report on Compliance Resel on an Audit of General Parpose Financial Statements Performed in Accordance with Generatoral Auditor Standards

BOARD OF COMMISSIONERS PRAIRIE ROAD WATER DISTRICT MORTH, LORINARA

I have audited the general purpose financial statements of Prairie Road Water District, as of December 31, 1995 and for the sear they ended, and have issued my seport thereon dated May 31, 1996.

Loadward ny aidd in accordance with generally accorder and/ing unstables, Genermene Anthray Augustabeth, issued by the Comparable Constraint of the United States. The provinces of Other of Department of Apricehers Forener Neuro Admissional and Parka and Anthray and Anthray and Explanation Comparability (Constraint) and the Anthray and Anthray and Anthray and and the Landson Explanation and Code, many on the the Society of Landson Code and Neurosci and the Landson Explanation and Code, many on the Anthray Code Anthray (Anthray Anthray and the Landson Explanation and Code, many one state and the Anthray of the Anthray and Anthray and the Landson Explanation and Code, many one state and the Anthray of the Anthray and the Anthray and Anthray and Anthray and Anthray and the Anthray and anthray anthray

Compliance with lows and regulations applicable to Prairie Road Water Daniar, is the emportability of the adatic's management. As you of colonating encounder bearance adout scheden the generate parpose financial interventsis ine fire of material minimumers, if performed neural of their Road Water Daniary, compliance with entity provides or dises and regulations. Hetweer, the dockness of parallel of the performing paragone financial interactions was not in provide an optimizer of waterial provides. Accordingly, if do not compliance on wrant of compliance with such provides. Accordingly, if do not communication of the compliance with such provides. Accordingly, if do not communication of the compliance with such provides. Accordingly, if do not communication of the compliance with such provides. Accordingly, if do not communication of the compliance with such provides. Accordingly, if do not communication of the compliance with such provides. Accordingly, if do not communication of the compliance such as the compliance of the compliance such as the compliance of the compliance such as the compliance such

The results of my texts disclosed to instances of testeroupliance that are required to be reported under Gravenment Aukling Standards.

Minister of the Augusta's Incoments of Contrasts Printly, Accountings,

BOARD OF COMMISSIONERS PRAIRIE ROAD WATER DESTRICT Merce, Lusinian Independen Androw's Report on Compliance, etc.

This report is intended for the information of the board of commissioners of Prairie Road Water District, management of the datatic, and internated stars and federal agencies. This is not intended to limit the databation of this report, which is a matter of public record.

Cartar Dunas

Calhour, Louisiana May 31, 1996

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I barlen Dumas

CERTIFIED PUBLIC ACCOUNTANT

349 Domaldice ROAD + CAUMPER, LINEMANA 71273 + TELEVICER 318044-5728

Independent Auditor's Report on Compliance With General Requirements Applicable to Federal Financial Ambriance Program

BOARD OF COMMISSIONERS PRABLE ROAD WATER DISTRICT Memory, Louisiana

I have audited the general purpose financial statements of Prairie Road Water District to of December 31, 1995 and for the out theo radial, and have issued my execut therean dated May 31, 2996.

I have applied procedures to test Pysicle Road Water District's compliance with the following requirements applicable to its foferal financial molecure program, which is identified in the ecomposing Strehelst of Fordinal Financial Accisance, for the year ended December 31, 2005.

Civil rights Federal financial reports

My precedures were limited to the applicable procedures described in the Office of Matagement and Bodget's Compliance Depletement for Deplet Addar of State and Local Genoments. My procedures new instantiative here stored than an analytic, the Originize of Mathica in the operation of an optime no Traitis Root Water Datest's compliance with the requirements listed in the precoding paragraph. Accordingly, 16 on or express model in weblance.

With respect to the items tasted, the resolut of those precedures disclosed no emission instances of esecompliance with the requirement laad in the second paragraph of this report. With respect to items rest tested, nothing stame to my memoion that massed not to balance that Prairie Rand Water Diartic had not complete, in all named respects, with Dates magnetized.

This report is interedienf for the information of the locard of comministences of Frainin Road Water District, management of the district, and increased mane and federal agencies. This is not intereded to limit the distribution of this research, which is a matter of public rescord.

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M. Carleen Dumas

CENTRALIS PHILAO ACCULINIVANT

Mit Desenvoires Brank & Calabolic Localization 21227 - Yearmone 200544-5326

Independent Anditor's Report on Compliance With Specific Requirements Applicable to Numagier Federal Financial Assistance Program Transattions

BOARD OF COMMISSIONERS PRAIRIE ROAD WATER DISTRICT MOREN, LINESSON

I have andfed the general purpose financial statements of Proirie Boad Water District as of December 31, 2922 and for the prior them embed, and have issued my report therein dated May 31, 2926.

In comparison offset and of the potential purpose framinal interests of Pures, hard Weire Tutarts of a first proceedings of the for V is strained with and potential interests of Pures. The Weire Purpose of a first proceeding of the for V is strained with and potential interest potential interests and Local Strainers and the United States Department of Agricultural Farmers (New Admittance Public during Degrades). The Potential is a first order of the Potential Potential Interest Theorem 2019 (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1

With respect to the items levels, the resolution of those precedures ductioned no material instances of recompliance with the requirements hated in the precading paragraph. With respect to items not tasked, recting came is ney attention that caused nu to believe that Paiale Read Water District hat new complex, its all material meets: with these requirements.

This report is intended for the information of members of the board of commissioners of Praisis Road Water District, management of the clinics, and intensed state and folgent approxim. This is not intended to limit the distribution of this report, which is a metter of provide record.

Callour, Louisiano Mar 31, 1996

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Independent Auditor's Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Generatory Auditor Standards

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BOARD OF COMMISSIONLES PRAIRIE ROAD WATER DISTRICT MINUTE LOUISING

I have audited the general purpose fusiretial statements of Prairie Road Water Diviriet, as of December 31, 1995, and for the year then ended, and have investing report thereon dated May 31, 1996.

I candiand up undel is according with generally according instability. Government Anthrey Substructure, issues by the Competitor Conversal of the United Statis: the previous of Office of Management and Badage Checker A-128, *author of Name and Local Governments*, and the United Statis Department of Application Personn River Accordinations of Mithal United Statistics and Performs Name and authorized Statistics and the United Statistics and According Statistics and Performs Name and Conference on Statistics and the United Statistics and Performant Resonance and the Optimization and Conference on Statistics and Performant Resonance and Statistics and Performant Resonance According Statistics and Statistics and Statistics and Performant Resonance and Statistics and Performant Resonance According Statistics and Statistics and Performant Resonance Resonan

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danage or the Antiparta Destruct of Chargest Posts' Accessibility Manue in the Society of Laundain Corneal Posts' Accession PRAIME ROAD WATER DISTRICT Motive, Louisiana Inferences Andrey's Report on the Internal Control Structure, etc.

In planting and performing top anallel of the special particle linearial statement of Paris's Boal Witter District, for the special Distribution 51 (1985), Idealized an enderstanding of the summation control structure. With respect to the internal cortext structure, Tabilated are anterstanding at the design of linear policies and policies and whether the layers how placed in the particle, and Tability and anterna policies and policies and whether the layers how placed in the design of linear policies and policies and whether the layers how placed in the layer of the structure of the structure of the structure of the structure of the structure. Associating pagence Emerginal structures and atta parcide as ophicle as the internal second structure. Associating Is not structure that an applicity.

My consideration of the impurate control stantanes would not messarely disclose all remains in the internal research instances for early the immunois would and the immunois of the immunois and and the immunois of the immunois would be immunois in the immunois and and are note of the immunoi would are descented on the method in the immunois and the immunois in a sectore in the vacuum of the immunois methods are immunois interests on impudantia in a sectore in the vacuum of the immunois methods are immunois interests on impudantia in a sectore in the vacuum of the immunois methods are immunois interests and the immunois and the interest in relations in the immunois methods are interest as in a sectore in the vacuum of the immunois methods are immunois interests and interests that is constant in vacuum on a sectore in how.

This report is intended for the information of the members of the board of commissioners of Finish Rand Water District, messagement of the date(s, and instrumed state and fideral agencies. This is not intended by limit the distribution of this report, which is a control of public necesit.

Calierer, Lootsiat Nay 31, 2996

I Carlien De

OBSTIFIED PHILLC ACCOUNTANT

202 Downspilor Pours + Countries, Lemmans 71215 + Tecarmone 218044-2228

Independent Auditor's Report on Internal Control Structure Unit in Administering Federal Financial Assistance Programs

BOARD OF COMMISSIONERS PRAIRIE BOAD WATER DISTRICT Menter, Losisiana

I have audited the general purpose framelial statements of Protein Road Water District as of December 31, 1995, and For the year then ended, and have instead my report thereon stated May 31, 1996.

I construer pay until in accordance with generally according standards, Government Acching Anamoteds, issues by also Competitive Concern of the United Status; the province of Colice of Management and Badget Credit A-128, and/or of Anam and Local Governments, and the United Status Department of Againstin Ference How Acchinematic of Mallet And Prospers, (1999) and perform the addition standards, (MII Credit & A.28, and the Fulds and a pergrame regular that 1) plantard performs the addition standards. (MII Credit & A.29, and the Fulds and a pergrame regular that 1) plantard performs the addition environment. A standard account of the performance for additional interaction access that the of additional environment.

In plenning and portorining my scalific for the year entire Discussion 17, 2005, I concidented de injerenzi scalification of the proposed of coperations are replaced on the generating provide the scalification of the scalification of the proposed of coperations are replaced on the scalification of the scalification of the scalification of the proposed of the scalification of the scali

MERSER OF THE AMERICAN DEPENDENCE OF COLUMN POPULY ACCOUNTS/CO MERSER OF THE MERSER OF LANSING CONTENTS POPULY ACCOUNTS/CO BOARD OF COMMISSIONERS PRAMER BOAD WATER DISTRICT Merce, Louisiens Inferenten Aufline's Report on Instruct Control Structure Unal in Administrating Federal Prosocial Antiquares Programs, etc.

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For the purpose of this report, I have classified the significant internal control structure policies and recorderes and in administering fideral featural accidance recording in the following nationality.

Accounting applications: Debt and (debt service expenditores) General Requirements: Disk rights Paderal Enancial reports Specific Requirements: Reporting Specific requirements: Joan enzyments transforments

For all of the Internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and discrimined whether they have been placed in operation, and I assessed construct risk.

During the year ended December 31, 1985, Prairie Rood Water District had no major foderal financial amintee programs and 100 per cert of the datric's total faderal francial audinasce was under the Water and Water Disposit Systems For Ranal Communities consumpt foderal financial assistance programs. BOARD OF COMMISSIONERS PRAINER ROAD WATCH DESTRUCT Mennes, Louisiana Independent Andrec's Report on Internal Control Structure Used in Administuring Federal Financial Anishance Processor, etc.

I predserued prists of controls, as required by OME Cividar A: U34 and he Freilla and R-pagame, to evaluate the directiveness of the design and dependition of interactional civital sensating reliables and procedures that I considered a the presenting on classific material interaction produces with an advective sugnificant and and an applicability to be determined from one physical material and procedure sugnificant and and an applicability to be determined from one design from the sugnificant and strengther and an advective scale and architectures.

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This report is intended for the information of the board of commissioners of Prairie Road Water Distyic, management of the chirtyle, and interested state and fodered agreesies. This is not intended to familiate destributions of the preset. Which is a matter of while record.

Calhoas, Louisian May 31, 1996

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