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**FINANCIAL REPORT OF THE
RIDGELL-WESTING WATER DISTRICT
STRAVINGLINE PARISH, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the District Representative of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 08 22 1998

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ANNUAL FINANCIAL STATEMENTS

June 2, 1998

Office of the Legislative Auditor
1622 Riverside North
P. O. Box 94397
Baton Rouge, Louisiana 70814-9397

In accordance with Louisiana Revised Statute 24:914, enclosed are the annual financial statements for the Roddell-Vidrine Water District of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1997. 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,



James B. Deabold

Enclosure

MICHAEL W. JOHNSON

Certified Public Accountant

207 North 27th Street - Post Office Box 529
MONROE, LOUISIANA 70501
Phone (504) 481-1981

Member American Institute
of
Certified Public Accountants

Member Society
of
Louisiana Certified Public Accountants

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

I have compiled the accompanying component unit financial statements of the Reddell-Vidrine Water District of Evangeline Parish, Louisiana as of December 31, 1993, and for the year then ended, in accordance with Statements on Standards for Accounting and Service Practices 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 3, 1994
Monroe, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statement Overview)

**BUSSELL-WILKINS WATER DISTRICT
OF EVANSGLENSH PARISH, LOUISIANA**

**Balance Sheet, FUNDAMENTAL FUND TYPE -
December 31, 1987**

ASSETS	PREPARED BY PERM
CURRENT ASSETS	
Cash on Deposit	
Checking - C.O.M.	\$ 7,181
Certificates of Deposit	34,850
Less Restricted Cash	<u>1,46,348</u>
Total Cash available	\$1 8,683
Accounts Receivable - Water	13,888
Prepaid Insurance	<u>3,833</u>
Total Current Assets	<u>\$ 25,404</u>
RESTRICTED CASH	
Cash for Road Building Fund	\$ 14,488
Cash for Road Reserve Fund	17,000
Cash for Depreciation Contingency	518
Cash for Security Deposits	<u>12,328</u>
Total Restricted Cash	<u>\$ 44,334</u>
PLANT & EQUIPMENT, NET COST	
Land	\$ 24,568
Equipment	468,088
Water System	<u>33,338</u>
TOTAL PLANT & EQUIPMENT	\$ 525,994
Less Accumulated Depreciation	<u>(138,422)</u>
Net Plant & Equipment	<u>\$ 387,572</u>
OTHER ASSETS	
Security Deposits	<u>3,000</u>
TOTAL ASSETS	<u>\$ 445,948</u>

See accompanying accountant's report.

Continued

**MINNEAPOLIS-STARBUCKS PALMER DISTRICT
OF MINNEAPOLIS PALMER, MINNESOTA**

Balance Sheet - Supplementary Fund Type -

December 31, 1987

(Continued)

RESTRICTED FUND

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Taxes Payable	\$ 1,184
FBA Note #1 - Current Portion	8,000
FBA Note #2 - Current Portion	521
Total Current Liabilities	<u>\$ 9,705</u>

LIABILITIES FROM RESTRICTED ASSETS

Security Deposits Payable	<u>\$ 12,000</u>
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LONG-TERM DEBT, NOTE 21

FBA Note #3	\$112,000
FBA Note #4	<u>12,000</u>
Total Long-Term Liabilities	<u>\$124,000</u>
Total Liabilities	<u>\$147,285</u>

EQUITY

Memberships	\$ 8,380
Retained Earnings	<u>308,333</u>
Total Equity	<u>\$316,713</u>

TOTAL LIABILITIES AND EQUITY	<u>\$463,998</u>
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See accompanying accountant's report.

REGGILL WISLER WATER DISTRICT
COMPARATIVE STATEMENT OF REVENUE AND RETAINED EARNINGS
(PERIODS 12, 1987 AND 1988)

	<u>12 Months Ended</u> <u>12/31/87</u>	<u>12 Months Ended</u> <u>12/31/88</u>
REVENUES		
Water Sales	\$135,355	\$126,340
Construction and Installation	13,825	
Late Charges	980	
Interest	<u>3,685</u>	<u>3,685</u>
Total Revenues	\$153,845	\$130,025
EXPENSES		
Accounting	\$ 3,365	\$ 3,368
Advertising	85	748
Bank Service Charges	84	181
Consulting		845
Contract Labor	303	158
Depreciation	10,963	8,873
Entertainment	194	169
Fees & Permits	385	330
Insurance	6,380	6,330
Interest	7,813	80
Legal	551	2,490
Licenses		
Miscellaneous		
Monthly Billing	1,583	7,320
Office Expense & Postage	3,948	789
Repairs	3,837	13,163
Salaries & Wages	35,838	33,888
Supplies	8,448	18,438
Taxes Due	443	8,243
Payroll Taxes	1,738	3,183
Bank Expense	1,284	
Telephone	2,575	1,318
Outstanding Warrants/Bonds	219	803
Truck Expense	4,281	4,743
Utilities	<u>11,288</u>	<u>7,858</u>
Total Expenses	\$ 82,751	\$ 82,816
Net Income (Loss)	\$ 71,094	\$ 47,209
Beginning Retained Earnings	<u>268,665</u>	<u>178,821</u>
Ending Retained Earnings	\$339,759	\$226,030

See accompanying accountant's report.

MUSKOGEE-WISSAHICCA WATER DISTRICT
STATEMENT OF CASH FLOWS
DISPOSABLE FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003

	2003	2002
Cash flows from operating activities:		
Net income (loss) from operating activities	\$ 41,380	\$ 21,138
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation	\$ 28,882	\$ 8,673
Increase/(Decrease) in Reserves	(3,974)	(570)
Increase/(Decrease) in Prepaids	(211)	
Increase/(Decrease) in Accounts Payable	(2,625)	(201)
Increase/(Decrease) in Meter Deposits	280	(1,321)
Total Adjustments	<u>21,842</u>	<u>6,332</u>
Net cash provided by operating activities	<u>\$ 63,222</u>	<u>\$ 27,468</u>
Cash flows from capital and related financing activities:		
Payments for property, plant & equipment	\$161,117	\$126,269
Note principle payments	<u>(18,282)</u>	<u> </u>
Net cash provided (used) by capital and related financing activities	<u>\$178,821</u>	<u>\$126,269</u>
Net increase/(decrease) in cash and cash equivalents	\$157,703	\$ 4,899
Cash and cash equivalents at beginning of year	<u>78,828</u>	<u>73,929</u>
Cash and cash equivalents at end of year	<u>\$236,531</u>	<u>\$78,828</u>

See accompanying accountant's report.

MICHAEL W. JOHNSON

Certified Public Accountant

801 South 21st Street - Post Office Box 628
Baton Rouge, Louisiana 70804
Phone (504) 382-7861

Member of the State Board of Accountancy
or
Chartered Member of the Institute of Certified Public Accountants

Member of the State Board of Accountancy
or
Licensed Certified Public Accountant

INDEPENDENT ACCOUNTANT'S REPORT ON AFFECTING AGREEMENT PROCEDURES

To the Board of Commissioners
Bodcail-Vidrine Water District of
Evangeline Parish, Louisiana
Baton Rouge, Louisiana

I have performed the procedures indicated in the LEGISLATION PROCEDURE Audit Guide and enumerated below, which were agreed to by the management of Bodcail-Vidrine Water District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bodcail-Vidrine Water District's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying LOUISIANA MICHIGAN LIAISON SUBMISSIONS. This agreed-upon procedure 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 \$25,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LA-RR 38:2211-2251 (the public bid law).

One expenditure was made during the year for materials and supplies exceeding \$25,000. I examined documentation which indicated that telephone quotes were taken for this expenditure. However, the district did not advertise for bids as required by the state bid law.

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-RR 48:1500-1504 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the second information.

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

Management provided us with the required list.

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 (2) were also included on the listing obtained from management in agreed-upon procedure (1).

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 varied 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 reviewed 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 accounts; and

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

(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 RSA-92 42:1 through 42:13 (the open meetings law).

Wendell-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. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

Other

28. Examine bank deposits for the period under examination and determine whether any bank 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 deposits which appeared to be proceeds of bank loans. These deposits were carefully accounted for. There were no deposits which appeared to be proceeds of bonds or like indebtedness.

Advances and Bonuses

29. 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.

All findings of my prior year report have been corrected unless specified above.

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 Wendell-Widrine Water District and the Legislative Auditor, State of Louisiana, and should not be used by third 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 2, 1998
Bossier, Louisiana

REDFELL-FISHING WATER DISTRICT
3281 WILSON ROAD
VILLE PLATTE, LOUISIANA 70564

November 11, 1997

Michael M. Johnson
Certified Public Accountant
P. O. Box 519
Baton Rouge, LA 70810

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Department Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations 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 January 7, 1997.

Public Bid Law

It is true that we have complied with the public bid law, LA-85 Title 38:2213, 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 employee 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 LA-88 43:1182-1174.

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 government entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LA-85 42:1219.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LA-88 39:1303-14) or the budget requirements of LA-85 39:43.

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 LA-RR 44:1, 44:7, 44:11, and 44:26.

Yes No

We have filed our annual financial statements in accordance with LA-RR 24:514, 24:543, and/or 24:91, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LA-RR 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RR 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 1874 Louisiana Constitution, Article VI, Section 23 of the 1874 Louisiana Constitution, and LA-RR 47:1410-60.

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 1874 Louisiana Constitution, LA-RR 24:139, and Ad opinion 78-129.

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.

<u>William J. Spivey Jr.</u>	Secretary 11-17-97	Date
<u>William J. Spivey Jr.</u>	Treasurer 11-17-97	Date
<u>J. B. Stone</u>	President 11/20/97	Date