

WATERWORKS DISTRICT NO. 1 OF
CALDO PARISH, LOUISIANA

Exhibit A
(Cont'd)

Statement of Revenues, Expenses and Changes in
Retained Earnings - Budget and Actual
Year Ended July 31, 1997
With Comparative Amounts as of July 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Reoperating Revenues (Expenses):				
Ad valorem taxes	\$ 12,000	\$ 12,977	\$ 977	\$ 12,381
Grant Revenue	0	0	0	0
Revenue sharing	665	678	13	660
Interest Income	3,568	5,992	2,424	3,980
Gain on int./equip.	0	188	188	0,100
Interest expense	<u>(1,800)</u>	<u>(1,123)</u>	<u>677</u>	<u>2,425</u>
Total reoperating revenues (expenses)	\$ 14,433	\$ 18,614	\$ 4,181	\$ 24,526
Net income (loss)	0	\$ 5,743	\$ 5,743	\$ 10,345
Retained earnings at beginning of year	<u>537,406</u>	<u>537,406</u>	<u>537,406</u>	<u>527,061</u>
Retained earnings at end of year	\$ 537,406	\$ 543,149	\$ 543,149	\$ 537,406

NATASHOLES DISTRICT NO. 1 OF
CRENSHAW PARISH, LOUISIANA

Exhibit A

Statement of Revenues, Expenses and Changes in
Retained Earnings - Budget and Actual
Year Ended July 31, 1997
With Comparative Amounts as of July 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Operating Revenues:				
Water sales	\$ 218,200	\$ 209,604	\$ (8,596)	\$ 218,677
Sewer collections	5,480	5,480	0	5,480
Connection fees	3,190	848	(2,342)	1,979
Service charges	13,428	13,430	2,000	13,358
Fine hydrant rental	1,200	1,200	0	1,200
Miscellaneous income	0	451	451	200
Fines	275	362	87	297
Permit fees	7,954	7,343	200	7,044
Bad debt recovery	0	0	0	100
Total operating revenues	\$ 243,744	\$ 240,638	\$ (3,106)	\$ 245,144
Operating Expenses:				
Lab fees	\$ 250	\$ 375	\$ (125)	\$ 195
Bad debts	0	172	(172)	43
Certification	650	380	260	600
Chemicals	26,000	31,257	(5,257)	23,303
Commissioners expense	4,920	6,520	(1,600)	4,410
Depreciation	62,000	62,724	(724)	67,794
Distribution system	7,300	6,934	366	8,864
Equipment repair	1,070	1,154	(84)	948
Gas, oil & diesel	3,435	3,150	285	3,511
Insurance	14,000	13,640	360	13,241
Legal and accounting	3,000	3,730	(730)	2,750
Miscellaneous	1,000	700	210	503
Office	2,000	2,545	255	3,390
Payroll taxes	5,854	6,073	(219)	5,897
Plant maintenance	28,000	11,285	16,715	13,466
Tools and supplies	2,900	3,150	(250)	3,310
Truck and backhoe	3,400	5,329	(2,043)	4,396
Utilities	12,100	12,234	(134)	12,310
Wages	75,000	75,378	(378)	77,070
Consulting fees	0	500	(500)	0
Waste	3,000	170	2,830	11,273
Permits	250	0	250	220
Total operating expenses	\$ 252,258	\$ 254,428	\$ (2,170)	\$ 259,850
Net income (loss) from operations	\$ (8,514)	\$ (13,790)	\$ 5,276	\$ (14,706)

(continued)

ADDITIONAL INFORMATION

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the existing 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.

Chas. R. Vee
President

9-16-87
Date

Charles H. Hensley
Secretary

9-16-87
Date

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-BA 39:1281-14) or the budget requirements of LSA-BS 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 LSA-RR 44:1,44:7,44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-BS 24:524, 33:463, and Ac 39:72, as applicable.

Yes No

We have had our financial statements compiled in accordance with SSA-BS 24:523.

Yes No

Meetings

We have complied with the provisions of the Open Meeting 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 30 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, section 8 of the 1974 Louisiana Constitution, Article VI, section 33 of the 1974 Louisiana Constitution, and LSA-BS 47:1410.69.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, section 14 of the 1974 Louisiana Constitution, LSA-BS 14:139, and AG 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.

Waterworks District No. 1
of
Caddo Parish, Louisiana
Orl City, Louisiana

LOUISIANA ATTestation QUESTIONNAIRE

JULY 31, 1997

Larry H. Taylor, CPA
P.O. Box 722
Birmingham, LA 71058

In connection with your compilation of our financial statements as of July 31, 1997, and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and 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 July 15, 1997.

Public Bid Law

It is true that we have complied with the public bid law, LSA-MS Title 28:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no 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 LSA-MS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1994, under circumstances that would constitute a violation of LSA-MS 42:1239.

Yes No

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 the Waterworks District No. 1 of Caddo Parish, Louisiana, 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.



Shreveport, Louisiana
September 16, 1987

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

All 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 twenty selected disbursements indicated approvals from the Board. In addition, each of the disbursements were traced to the minute book where they were reviewed and approved for payment by the full board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RSA-PA 42:1 through 42:12 (the open meeting law).

Management has asserted that such documents were properly posted on the door of the District's office building. I reviewed approved, dated documentation to support the assertions by management.

Debt

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

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 Expenses

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 payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

Management provided me with the requested list.

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

None of the employees included on the list of employees provided by management agreed-upon procedure (2) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original and amended budget.

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

I traced the adoption of the original budget to the minutes of a meeting held on July 16, 1988, where the budget was unanimously adopted. All amendments were traced to the 1988/89 minute records.

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

I compared the revenues and expenses of the final budget to actual revenues and expenses. Actual revenues and expenses did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 20 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 twenty selected disbursements and found that payment was for the proper amount and made to the correct payee.

LARRY G. TAYLOR
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION
PLANT OFFICE: SUITE 200
BIRMINGHAM, LOUISIANA 70005
PHONE:
504/784-0993

Board of Commissioners
Waterworks District No. 1
of Caddo Parish, Louisiana
Bil City, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Waterworks District No. 1 of Caddo Parish, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Waterworks District No. 1 of Caddo Parish, Louisiana's compliance with certain laws and regulations during the year ended July 31, 1997, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 purposes for which this report has been requested or for any other purpose.

Public Bid Law

1. Selected all expenditures made during the year for material and supplies exceeding \$5,000, no public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-BS 30:2211-2251 (the public bid law).

I examined documentation which indicated that no expenditures were made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for 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 in LA-BS 43:1101-1128 (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 noted information.

WATERWORKS DISTRICT NO. 1 OF
 ORLEANS PARISH, LOUISIANA
 Notes to Financial Statements
 as of and for the year ended July 31, 1997

3. Fixed Assets:

The following is a summary of changes in fixed assets during the fiscal year:

	Balance July 31, 1995	Add	Delete	Balance July 31, 1997
Land	\$ 1,000	\$	\$	\$ 1,000
Buildings 10-25 yr	818,684			818,684
Equipment 3-25 yrs	488,647	16,495	0	505,142
Totals	\$1,282,331	\$ 16,495	\$ 0	\$ 1,318,828

Fixed assets are depreciated using the straight-line method over the estimated useful lives of the assets. Depreciation expense for the year ended July 31, 1997 was \$65,718.

WATERWORKS DISTRICT NO. 1 OF
CALDO PARISH, LOUISIANA
Notes to Financial Statements
As of and for the year ended July 31, 1997

1. Fixed assets:

Fixed assets are stated at cost, and depreciation is provided in an amount sufficient to relate that cost to operations over the estimated service life.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful life of the related fixed assets, as applicable.

2. Cash:

Cash consists of amounts in demand deposits and interest-bearing checking accounts. All of this amount is secured by federal depository insurance.

3. Investments:

Investments consist of certificates of deposits in various banks and are stated at cost, all of which are secured by federal depository insurance.

4. Ad Valorem Taxes:

Taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District on real and business personal property located within its boundaries. The taxes are levied on property values assessed by the Caldo Parish Tax Assessor and approved by the State of Louisiana Tax Commission. Property tax revenues are recognized when levied to the extent that they result in current receivables.

For the year 1997, 5.78 mills were levied on property for the operation and maintenance of the water system.

WATERWORKS DISTRICT NO. 1 OF
CALICO PARISH, LOUISIANA
Notes to Financial Statements
As of and for the year ended July 31, 1997

The Waterworks District No. 1 of Calico Parish, Louisiana is accounted for using a proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where (a) the intent is that costs, including depreciation, of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, and (b) the determination of net income is necessary or useful to sound financial administration.

D. Basis of accounting:

Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the balance sheet.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

E. Budgets:

Budgets are included in these financial statements for informational purposes as a management tool and are adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

F. Bad debts:

Uncollectible amounts due from customers' receivables are charged against earnings at the time information becomes available which indicates the particular account is uncollectible. Although this method does not conform to generally accepted accounting principles, the amounts charged do not materially differ from those determined under generally accepted accounting principles.

G. Compensated absences:

Vacation policy of two weeks per year does not accrue and is not paid for if not taken. Therefore, no liability for compensated absences exists.

H. Restricted assets:

Restricted assets consists of cash in the meter fund checking account and in the meter fund certificate of deposit. The total amount to secure the meter deposits at July 31, 1997 is \$48,130.

WATERWORKS DISTRICT NO. 1 OF
CADDO PARISH, LOUISIANA
Notes to Financial Statements
As of and for the year ended July 31, 1997

Introduction:

The Waterworks District No. 1 of Caddo Parish, Louisiana (District) was established by the Caddo Parish Police Jury (Caddo Parish Commission) in 1918. The District is considered a special-purpose government and is fiscally independent of the Caddo Parish Commission. Although the Caddo Parish Commission, as elected officials, appoint six (6) of the eight (8) board members, the Caddo Parish Commission is not financially accountable for the District because their appointment authority is not substantive and the Caddo Parish Commission does not have the ability to impose its will on the District. Therefore, the District is not considered a component unit of the Caddo Parish Commission.

The District provides water service to approximately 800 customers in the Oil City, Louisiana area and also collects sewer service charges for the Town of Oil City, Louisiana. The District owns and operates approximately 120,000 linear feet of water lines and a treatment plant.

The District has eight (8) board members and they are compensated on a per diem basis.

The District has five (5) employees.

1. Summary of Significant Accounting Policies:

A. Basis of presentation:

The accompanying general purpose financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting entity:

The District is the basic level of government which has financial accountability and control over all activities related to the District operations and services provided. The District is not included in any other governmental "reporting entity" as defined by GASB pronouncements. In addition, there are no component units as defined in Governmental Accounting Standards Board Statement 14 which are included in the District's reporting entity.

C. Fund accounting:

The District uses funds 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 related to certain government functions or activities.

WATKINSON DISTRICT NO. 1 OF
ORLEANS PARISH, LOUISIANA

Exhibit B
(Cont'd)

Statement of Cash Flows
Year Ended July 31, 1997

Reconciliation of Operating Income to Net Cash
Provided by Operating Activities

Operating income (loss)	\$4,12,863
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation expense	\$ 65,116
Changes in Assets and Liabilities:	
(Increase) in accounts receivable	4 1,157
(Increase) in prepaid insurance	4 1,973
Increase in accounts payable	2,136
(Decrease) in accrued interest payable	4 197
(Decrease) in taxes payable	4 362
Increase in customers' deposits	175
Total adjustments	\$ 68,999
Net cash provided by operating activities	\$ 41,135

See accompanying notes and accountant's compilation report.

WATERBURY DISTRICT NO. 1 OF
 CADDOP PARISH, LOUISIANA

Exhibit B

Statement of Cash Flows
 Year Ended July 31, 1997

Cash Flows from Operating Activities:	
Cash received from customers	\$ 298,447
Cash paid to suppliers for goods and services	(188,668)
Cash payments to employees for services	(38,378)
Other operating revenues	<u>28,734</u>
Net cash provided by operating activities	<u>11,135</u>
Cash Flows from Noncapital Financing Activities:	
Ad valorem taxes received	12,517
Sale of lot	100
Revenue sharing	<u>670</u>
Net cash provided by noncapital financing activities	<u>13,287</u>
Cash Flows from Capital and Related Financing Activities:	
Acquisition of capital assets	(36,495)
Notes payable - Premier Bank	(38,000)
Interest paid on debt	<u>(122)</u>
Net cash used for capital and related financing activities	<u>(74,617)</u>
Cash Flows from Investing Activities:	
Interest on investments	<u>5,592</u>
Net cash provided by investing activities	<u>5,592</u>
Net increase (decrease) in cash	\$ (46,288)
Cash at beginning of year (including \$166,488 in restricted accounts)	<u>218,776</u>
Cash at end of year (including \$ 41,130 in restricted accounts)	\$ 214,488

(continued)

See accompanying notes and accountant's compilation report.

WATERWORKS DISTRICT NO. 1 OF
 CADDO PARISH, LOUISIANA

Exhibit 3
 (cont'd)

Statement of Revenues, Expenses and Charges in Retained Earnings
 For the year ended July 31, 1997

	<u>1997</u>
Nonoperating Revenues (Expenses):	
Ad valorem taxes	\$ 12,977
Grant Funds	0
Revenue sharing	678
Interest income	5,983
Gain on sale of lot	180
Interest expense	<u>(333)</u>
Total nonoperating revenues (expenses)	<u>19,505</u>
Net income (loss)	\$ <u>5,743</u>
Retained earnings at beginning of year	<u>537,408</u>
Retained earnings at end of year	\$ <u>543,151</u>

See accompanying notes and accountant's compilation report.

WATERWORKS DISTRICT NO. 1 OF
 ORGEO PARISH, LOUISIANA

Exhibit J

Statement of Revenues, Expenses and Changes in Retained Earnings
 For the year ended ended July 31, 1997

	<u>1997</u>
Operating Revenues:	
Water sales	\$ 289,684
sewer collection fees	5,488
Connection fees	845
Service charges	15,438
Fire hydrant rental	1,000
Miscellaneous	453
Fines	342
Penalties	<u>7,381</u>
 Total operating revenues	 \$ <u>299,631</u>
Operating Expenses:	
Lab fees	\$ 391
Bad debts	172
Certification	389
Chemicals	31,257
Commissioners expense	6,529
Depreciation	85,718
Distribution system	6,908
Equipment repair	2,114
Gas, oil, diesel	2,150
Insurance	13,649
Legal and accounting	3,730
Miscellaneous	790
Office	2,540
Payroll taxes	6,072
Plant Maintenance	11,305
Tools and supplies	2,150
Truck and boatine	5,369
Utilities	12,234
Consulting Fees	800
Sludge removal	170
Wages	<u>79,318</u>
 Total operating expenses	 \$ <u>354,438</u>
 Net income (loss) from operations	 \$; <u>45,193</u>

(continued)

See accompanying notes and accountant's compilation report.

LIABILITIES AND EQUITY

	<u>1997</u>
Liabilities:	
Current liabilities (payable from current assets):	
Accounts payable	\$ 17,856
Accrued interest payable	0
Taxes payable	<u>487</u>
Total current liability (payable from current assets)	<u>18,343</u>
Current liabilities (payable from restricted assets):	
Current portion of notes payable	0
Customer deposits	<u>41,138</u>
Total current liabilities (payable from restricted assets)	<u>41,138</u>
Long-term liabilities (not of current portion):	
Notes payable	<u>0</u>
Total liabilities	<u>99,853</u>
Equity:	
Retained earnings:	
Reserve for depreciation and contingencies	136,897
Unreserved	<u>488,382</u>
Total equity	<u>625,279</u>
Total liabilities and equity	\$ <u>625,279</u>

See accompanying notes and accountant's compilation report.

WATERWORKS DISTRICT NO. 1 OF
CADDO PARISH, LOUISIANA

Balance Sheets
July 31, 1997

A S S E T S

	<u>1997</u>
Current Assets:	
Cash	\$ 173,339
Accounts receivable	10,057
Prepaid insurance	<u>10,304</u>
Total current assets	<u>293,700</u>
Restricted Assets:	
Cash	5,710
Investments, at cost	<u>35,420</u>
Total restricted assets	<u>41,130</u>
Plant and Equipment:	
Plant and equipment	1,319,629
Less: accumulated depreciation	<u>980,056</u>
Net plant and equipment	<u>339,573</u>
Total assets	\$ 674,403 <u> </u>

See accompanying notes and accountant's compilation report.

LARRY G. TAYLOR
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION
FOUR CENTRAL BANK TOWER
BIRMINGHAM, LOUISIANA 70801
—
(504) 382-0000

Board of Commissioners
Waterworks District No. 1
of Caddo Parish, Louisiana
Oil City, Louisiana

I have compiled the accompanying general purpose financial statements of the Waterworks District No. 1 of Caddo Parish, Louisiana, as of and for the year ended July 31, 1997, as listed in the table of contents, 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and Statements on Standards for Attestation Engagements issued by the American Institute of Certified Public Accountants, I have also issued a report, dated September 16, 1997, on applying agreed-upon procedures relating to the assertions contained in the Louisiana Attestation Questionnaire.

The additional information listed as Exhibits A and B in the table of contents is presented for purposes of additional information and is not a required part of the financial statements of the Waterworks District No. 1 of Caddo Parish, Louisiana. The information in these schedules has been subjected to the same procedures applied in the compilation of the general purpose financial statements.



Birmingham, Louisiana
September 16, 1997

WATERWORKS DISTRICT NO. 1 OF
CADDO PARISH, LOUISIANA

Financial Statements
Year Ended July 31, 1997

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OFFICE OF THE
 FILE 0071

NO MORE THAN ONE

Other members
 obtain from this
 copy and PLACE
 (Date in file)

PARISH DISTRICT NO. 1 OF
 GRAND PRISLE, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED
 JULY 31, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and is available to the public. This 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 SEP 24 1967

STATE OF LOUISIANA
 LEGISLATIVE AUDITOR
 5750922
 47 0-29

WATERWORKS DISTRICT NO. 1 OF
CADDO PARISH, LOUISIANA

Exhibit A

Schedule of Per Diem of Commissioners
Year Ended July 31, 1987

<u>Name</u>	<u>No. of days</u>	<u>Amount</u>
Clara Morris	17	1,020
Charles S. Rothberg	17	850
Friedilla Weaver	16	800
J. M. Yelbert	15	750
Harrell H. Wickey	14	800
Jeff Wilborty	13	650
Virginia Sims	14	600
Charles S. Hensley	17	850
		<u>\$ 6,520</u>