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Kolin-Ruby Wise Waterworks District No. 11A of Rapides Parish, Louisiana (A Component Unit of the Rapides Parish Police Jury)

Annual Financial Report December 31, 1999

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

Release Date 7-56.00

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Government Auditing	Standards	15	I
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$KNIGHT \iff MASDEN$

Certified Public Accountants

A PROFESSIONAL ACCOUNTING CORPORATION

Coan I. Knight, Jr., CPA K. Martin Masden, CPA John E. Theriot II, CPA

June 22, 2000

Independent Auditors' Report

Associate: Carolyn N. Craft, CPA

The Board of Commissioners Kolin-Ruby Wise Waterworks District No. 11A (A Component Unit of the Rapides Parish Police Jury) Pineville, LA 71360

We have audited the accompanying financial statements of Kolin-Ruby Wise Waterworks District No. 11A, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Kolin-Ruby Wise Water District No. 11A's, management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kolin-Ruby Wise Waterworks District No. 11A, as of December 31, 1999, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2000 on our consideration of Kolin-Ruby Wise Waterworks District No. 11A's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The financial information listed as supplemental data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Kolin-Ruby Wise Waterworks District No. 11A. All the supplemental data has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material

respects, in relation to the financial statements taken as a whole.

Knight-Masden

5615J Jackson Street Alexandria, LA 71303 (318) 445-9334 Fax (318) 445-0996

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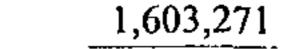
KOLIN-RUBY WISE WATERWORKS DISTRICT NO. 11A OF RAPIDES PARISH, LOUISIANA (A Component Unit of the Rapides Parish Police Jury) Balance Sheet December 31, 1999

ASSETS

Current Assets		
Cash	\$ 75,374	
Certificates of deposit	370,763	
Receivables (net of allowance for	100,264	
doubtful accounts)		
Prepaid expenses	5,404	
Inventory	7,400	
Total Current Assets		\$ 559,205
Restricted Assets		
Cash	92,235	
Certificates of deposit	40,000	
Total Restricted Assets		132,235

Fixed Assets (net of accumulated

depreciation)			2,084,156
Deferred charges			
Revenue bond issue costs			28,745
Total Assets			\$2,804,341
LIABILIT	TES	AND FUND EQUITY	
Current Liabilities			
Accounts payable and accrued expenses		\$ 3,851	
Retirement payable		4,130	
Total Current Liabilities			\$ 7,981
Liabilities payable from restricted assets			67,525
Long-Term Debt			
Revenue bonds payable			696,933
Total Liabilities			772,439
Fund Equity			
Contributed capital		428,631	
Retained earnings		-	
Reserved for debt service	\$	64,710	

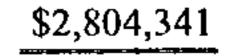


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Unreserved

Total Fund Equity



2,031,902

Total Liabilities and Fund Equity

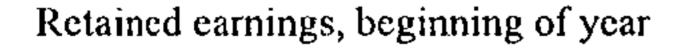
The accompanying notes are an integral part of the financial statements.

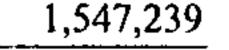


KOLIN-RUBY WISE WATERWORKS DISTRICT NO. 11A OF RAPIDES PARISH, LOUISIANA (A Component Unit of the Rapides Parish Police Jury) Statement of Revenues, Expenses and Changes in Retained Earnings For the year Ended December 31, 1999

Operating Revenues		
Water sales and tap fees	\$281,860	
Late charges and connection fees	25,171	
Total Operating Revenues		\$ 307,031
Operating Expenses		
Bad debts	2,256	
Chemicals	10,373	
Depreciation	54,438	
Amortization	1,040	
Vehicle expense	4,656	
Insurance	20,349	
Per diem - board members	3,540	
Repairs and maintenance	4,524	
Salarics	91,827	
Contract labor	15,717	
Other	5,096	
Supplies	32,535	
Telephone	4,955	
Utilities	17,544	
Collection expense	1,999	
Postage and freight	4,035	
Professional fees	11,539	
Retirement expense	6,867	
Office supplies	1,985	
Payroll taxes	1,433	
Total Operating Expenses		296,708
Operating Income		10,323
Nonoperating Revenues (Expenses)		
Ad valorem taxes	60,538	
State revenue sharing	2,777	
Interest income	16,173	
Other Income	2,309	
Interest expense	(36,088)	
Total Nonoperating Revenues (Expenses)		45,709
Net Income		56,032
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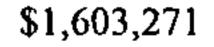




Retained earnings, end of year

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The accompanying notes are an integral part of the financial statements.





KOLIN-RUBY WISE WATERWORKS DISTRICT NO. 11A OF RAPIDES PARISH, LOUISIANA (A Component Unit of the Rapides Parish Police Jury) Statement of Cash Flows For the Year Ended December 31, 1999

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Cash Flows form Operating Activities		
Operating Income		\$ 10,323
Adjustments to reconcile net income to net		• •
cash provided by operating activities		
Depreciation	\$ 54,438	
Amortization	1,040	
Increase in receivables	(3,082)	
Increase in customer deposits	3,066	
Decrease in accounts and miscellaneous payables	(2,356)	53,106
Net Cash Provided by Operating Activities		63,429
Cash Flows From Noncapital Financing Activities		

Cubit to the From From a provident a manoring rectivities		
Swafford Creek Reimbursement	2,309	
Tax receipts collected by other	,	
governmental agency	60,538	
State revenue sharing	2,777	
Net Cash Provided by Operating Activities		65,624
Cash Flows From Capital and Related Financing Activities		
Proceeds from issuing bonds	166,350	
Cash payments for purchase of capital assets	(8,799)	
Construction of capital assets	(140,693)	
Increase in deferred charges	(21,825)	
Principal payments on bonds	(5,567)	
Interest paid on bonds	(29,725)	
Net Cash Used by Capital and Related Financing Activities		(40,259)
Cash Flows From Investing Activities		
Interest income	16,173	
Purchase of certificates of deposit	(136,840)	
Net Cash Used by Investing Activities		(120,667)
Net Decrease in Cash		(31,873)
Cash at beginning of year		199,482

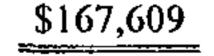
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Cash at end of year

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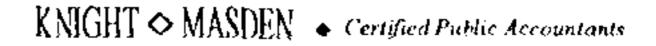
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The accompanying notes are an integral part of the financial statements.



Note 1 - Summary of Significant Accounting Policies

The Kolin-Ruby Wise Waterworks District No. 11A of Rapides Parish, Louisiana (the Waterworks District) was created by the Rapides Parish Police Jury, as authorized by Louisiana Revised Statute 33:3811. The Waterworks District is governed by a five-member board of commissioners who are residents of and own real estate in the Waterworks District. The board members are compensated for meetings attended. The board is appointed by the Jury and is responsible for providing water service to approximately 1,100 users within the boundaries of the Waterworks District. The Waterworks District employs 4 full-time employees.

The following is a summary of significant accounting policies.

A. Basis of Presentation

The accompanying financial statements of the Waterworks 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. Financial Reporting Entity

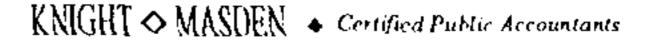
Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Waterworks District includes all funds that are within the oversight responsibility of the Waterworks District. The Waterworks District is a component unit of the Rapides Parish Police Jury. Certain units of local government over which the Waterworks District exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Waterworks District.

C. Fund Accounting

The Waterworks District uses a proprietary - enterprise fund to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A proprietary - enterprise fund is used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration.

Goods or services from such activities are provided by the Waterworks District to outside parties, the cost of which is recovered primarily through user fees.



Note 1 - Summary of Significant Accounting Policies, Continued

D. Basis of Accounting

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Operating revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred. Inventory of supplies is carried at cost, on the first-in, first-out method.

Ad valorem taxes are accounted for using the modified accrual basis of accounting, whereby, revenues are recognized when they become measurable and available as net current assets. Taxes paid under protest are retained in escrow by the Parish tax collector (Rapides Parish Sheriff's Department) and are not recorded as income until released to the Waterworks District after completion of favorable litigation.

E. Fixed Assets

All fixed assets are stated at historical cost. Depreciation of all exhaustible assets is charged as an expense against operations. Depreciation is calculated using the straight line method over the estimated useful lives of the assets. The estimated useful lives are as follows: water system, 25 - 50 years; equipment, 5 - 15 years; and vehicles, 5 years.

F. Bad Debts

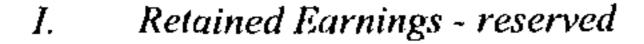
Uncollectible amounts due for customers' utility receivables are recognized as bad debts through the establishment of an allowance account based on historical collection information.

G. Contributed Capital

Grant funds received from federal and state agencies restricted for use in financing capital improvements are not reflected as revenues. They are recorded in fund equity as contributed capital.

H. Budget

A budget has not been adopted by the Waterworks. Budgets for proprietary funds are not required by Louisiana Law.



Retained earnings are reserved for the difference between restricted assets for revenue bond retirement and the liabilities payable from those assets.



Note 1 - Summary of Significant Accounting Policies, Continued

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Encumbrances

The Waterworks District does not use encumbrance accounting or reporting.

Note 2 - Cash and Certificates of Deposit

Under state law, the Waterworks District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Waterworks District may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1999, the Waterworks District had cash and certificates of deposit as follows:

Demand deposits (includes \$92,235 of restricted assets)	\$ 167,609
Certificates of deposit (greater than 90 days maturity)	410,763

<u>\$ 578,372</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash and certificates of deposit (bank balances) at December 31, 1999 are secured as follows:

Bank balances	<u>\$ 583,316</u>
Federal deposit insurance Pledged securitics (uncollateralized)	\$ 200,000 <u>383,316</u>
Total insurance and pledged securities	<u>\$ 583,316</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Waterworks District that the fiscal agent has failed to pay deposited funds upon demand.

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Note 3 - Receivables

The following is a summary of receivables at December 31, 1999:

Water sales		
Billed services	\$ 40,464	
Unbilled services	6,930	\$ 47,394
Less: Allowance for doubtful accounts		(3,570)
		43,824
Ad valorem taxes		<u> 56,440</u>
Total		\$100.264

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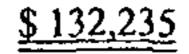


Note 4 - Restricted Assets

Certain proprietary - enterprise fund resources are classified as restricted assets on the balance sheet because their use is restricted by applicable bond covenants or for other legal purposes. The "Revenue Bond Sinking Fund" account is used to accumulate monies to be used for debt service payments within the next twelve months. The "Depreciation and Contingency Fund" account is used to provide for extensions, additions, improvements, renewals and replacements necessary to properly operate the System. The "Revenue Bond Reserve Fund" is used to report resources set aside to make up potential future deficiencies in the Revenue Bond Sinking Fund Account. Customers' deposits are not associated with the revenue bond indenture. However, these are required deposits from customers to insure against nonpayment of billings or property damage.

Amounts included in the above listed accounts are as follows:

Revenue bond sinking fund account	\$ 24,634
Depreciation and contingency fund account	15,132
Revenue bond reserve fund account	48,946
Customers' deposits	43,523



The balances of all three accounts associated with the revenue bonds were in compliance with the bond indenture.



Note 5 - Fixed Assets

A summary of changes in fixed assets for the year ended December 31, 1999 follows:

	Balance January 1,		Balance December 31,
	1999	Additions	1999
Land	\$ 8,401	\$-	\$ 8,401
Water system and equipment	1,848,021	846,452	2,694,473
Vehicles	27,740		27,740
	1,884,162	846,452	2,730,614
Less accumulated depreciation	(592,020)	(54,438)	(646,458)
Net Assets in service	\$ 1,292,142	\$ 792,014	\$ 2,084,156
Construction in progress			
-aeration project	<u>696,960</u>	<u>(696,960)</u>	
Total fixed assets	<u>\$ 1,989,102</u>	<u>\$ 95,054</u>	<u>\$ 2,084,156</u>

Note 6 - Long-Term Debt

On February 11, 1998, the Waterworks District issued \$285,000 of water revenue bonds (Series 1998A), secured by revenues to be derived from the operation of the waterworks system. The bonds were issued to partially finance improvements to the system, specifically, the aeration and pumping facilities project. The serial bonds carry interest rates of 4.0% to 5.4% and mature between February 1, 1999 and February 1, 2023.

On June 17, 1998, the Waterworks District issued \$429,000 of water revenue bonds (Series 1998B), secured by revenues to be derived from the operation of the water works system A single fully registered bond was delivered to the United States Department of Agriculture, Rural Development Office. The bond was issued to partially finance improvements to the system, specifically the aeration and pumping facilities project, and is on parity in all respects with the Series 1998A bond issue. The bond carries an interest rate of 4.75%. Principal and interest is due in semi-annual payments of \$12,136 beginning February 1, 2000 and continuing through February 1, 2038. Interim interest of \$15,091 and \$567 of principal was paid to USDA in September, 1999.



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Note 6 - Long-Term Debt, Continued

The following is a summary of debt transactions of the Waterworks District for the year ended December 31, 1999:

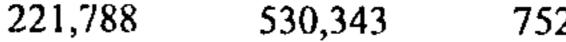
	Revenue	Revenue	
	Bonds	Bonds	
	<u>1998A</u>	<u>1998B</u>	<u>Total</u>
Debt payable, beginning of year	\$ 285,000	\$ 262,650	\$ 547,650
New issue proceeds		166,350	166,350
Retirement	<u>(5,000</u>)	<u>(567</u>)	(5,567)

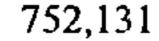
Debt payable, end of year	<u>\$ 280,000</u>	<u>\$ 428,433</u>	<u>\$ 708,433</u>
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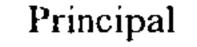
The future annual requirements to amortize long-term debt are shown in the table below.

Year	Revenue Bonds 1998A	Revenue Bonds 1998B	Total
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2000	\$ 19,426	\$ 24,273	\$ 43,699
2001	19,210	24,273	43,483
2002	18,989	24,273	43,262
2003	18,763	24,273	43,036
2004-2008	104,175	121,364	225,539
2009-2013	102,160	121,364	223,524
2014-2018	110,700	121,364	232,064
2019-2023	108,365	121,364	229,729
2024-2028		121,364	121,364
2029-2033		121,364	121,364
2034-2037		121,364	121,364
2038		12,136	12,136
Total	501,788	958,776	1,460,564

Less interest



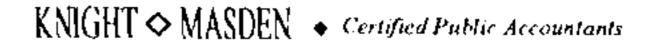




\$ 280,000

\$ 428,433

\$ 708,433



Note 7 – Liabilities Payable From Restricted Assets

The amounts payable from restricted assets, referred to in Note 4, are as follows:

Customer Deposits	\$ 43,523
Revenue Bonds Payable (Series A) Current portion	5,000
Revenue Bonds Payable (Series B) Current portion	6,500
Accrued Interest on Bonds	12,502
	\$ 67,525

Note 8 - Retirement Plan

Substantially all employees of the Waterworks District are members of the Parochial Employees Retirement System (the system), a cost sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two district plans (Plan A and Plan B). All participating employees of the Waterworks District are members of Plan A.

The System provides retirement, death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Parochial Employees Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619 or by calling (225) 928-1361.

Covered employees are required by state statute to contribute 9.5 percent of their salary to the plan. The Waterworks District is required by the same statute to contribute 7.25 percent. Contribution rates have remained the same for the current and prior two years. In addition, contributions to the System include onefourth of one percent of the taxes shown to be collected by the sheriff of each respective parish, except Orleans and East Baton Rouge Parish. The Waterworks District's contributions to the system for the years ended December 31, 1999, 1998 and 1997 were \$6,867, \$7,011 and \$6,299, respectively, equal to the required contributions for each year.

Note 9 - Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Waterworks District in September or October and are actually billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year.

For the year ended December 31, 1999, taxes of 4.35 mills were levied on property with approximate assessed valuations totaling \$17,230,000 (before homestead exemptions) and were dedicated to general corporate purposes.



Note 10 - Vacation and Sick Leave

Employees of the Waterworks District, depending on their length of service, earn from one to two weeks of noncumulative vacation leave each year, and all employees are granted five days of sick leave annually, with a maximum accumulation of 15 days. At December 31, 1999, there are no material accumulated and vested benefits relating to vacation and sick leave that should be accrued or disclosed to conform with generally accepted accounting principles

Note 11 - Litigation

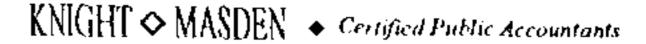
There is no pending litigation at this time regarding Kolin-Ruby Wise Waterworks District No. 11A.

Note 12 - Risk Management

The Waterworks District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It is the policy of the Waterworks district to purchase commercial insurance for the risks of loss to which it would be exposed. In the past three years, there have been no claims or settlements in excess of insurance limits.

Note 13 - Concentrations of Credit Risk

Credit risk for accounts receivable from water sales is concentrated because substantially all of the balances are receivable from customers located within the same geographic region. Future water sales are dependent on the economic and weather conditions in the area serviced by the Waterworks Districts.

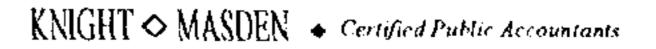


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Supplemental Data

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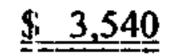


KOLIN-RUBY WISE WATERWORKS DISTRICT NO. 11A OF RAPIDES PARISH, LOUISIANA (A Component Unit of the Rapides Parish Police Jury) Schedule of Commissioners' Per Diem For the Year Ended December 31, 1999

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Name	Total <u>Per Diem</u>	
Jim Atkins	\$	840
Clinon Broussard		660
Arthur McKneely		840
James Kees		840
Krandal Williford		120
Rusty Bell		120
Charles McTire		<u>120</u>

Total





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KNIGHT <> MASDEN

Certified Public Accountants

A PROFESSIONAL ACCOUNTING CORPORATION

June 22, 2000

Coan I. Knight, Jr., CPA K. Martin Masden, CPA John E. Theriot II, CPA

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of the General Purpose Financial Statements Performed in Accordance With

Government Auditing Standards

Associate: Carolyn N. Craft, CPA

The Board of Commissioners Kolin-Ruby Wise Waterworks District No. 11A Pineville, LA 71360

We have audited the financial statements of the Kolin-Ruby Wise Waterworks District No. 11A (the Waterworks District) a component unit of Rapides Parish Police Jury, as of and for the year ended December 31, 1999 and have issued our report thereon dated June 22, 1999. We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Waterworks District's, internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

5615J Jackson Street Alexandria, LA 71303 (318) 445-9334 Fax (318) 445-0996

The Board of Commissioners Kolin-Ruby Wise Waterworks District No. 11A

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

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