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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS

Meter Works District No. 1
of Evangeline Parish
Five Prairie, Louisiana 70036

We have audited the component unit financial statements of the Meter Works District No. 1 of Evangeline Parish for the year ended October 31, 1996 and have issued our report thereon dated December 12, 1996. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audits of Governmental Organizations, Programs, Activities, and Functions, issued by the U. S. General Accounting Office and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Management is responsible for compliance with laws and regulations. In connection with our examination referred to above, we selected and tested transactions and records to determine the Meter Works District's compliance with laws and regulations noncompliance with which could have a material effect on the general purpose financial statements of the Meter Works District.

The results of our tests indicate that for the transactions tested, the Meter Works District complied with those laws and regulations referred to above. Our testing was more limited than would be necessary to express an opinion on whether the Meter Works District complied with those laws and regulations referred to above, non compliance with which we believe could have a material effect on the general purpose financial statements; however, with respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Meter Works District had violated any laws and regulations.

Walter Vige & Tunacre

Wailon, Vige and Tunacre
December 12, 1996

This report is intended for the information of the Water Works District No. 1 of Beresford Parish. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Walter H. H. H. H.

Walter, Vice and Treasurer
December 12, 1956

For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- . Cash receipts
- . Cash disbursements

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

We noted certain matters involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Meter Works District No. 1 of Evangelina Parish's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable condition that we believe to be material weaknesses:

Finding:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to economic limitations.
Recommendations:	No action is recommended.
Management's Response:	I concur in the finding.

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WILLOU, VIG, INC. S.P.A.
CHASSEY, FRANCE, S.P.A.

REPORT
NO. 101-1000
101
REVISED 10-1-80

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS

Water Works District No. 1
of Parish of Evangeline
Fire Prairie, Louisiana 70536

We have audited the component unit financial statements of the Water Works District No. 1 of Parish of Evangeline, Louisiana, as of and for the year ended October 31, 1986, and have issued our report thereon dated December 12, 1986.

We have conducted our audit in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Water Works District No. 1 of Parish of Evangeline, Louisiana for the year ended October 31, 1986, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the management are required to assess the expected benefits and related costs of internal control structure policies and procedures. Those objectives of an internal structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

FRANCELINE PARISH WATER DISTRICT NO. 1
FRANCELINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

William West, Jr. President	24	2,180
Thaddeus McDaniel	7	420
Louis Johnson	17	1,020
Alfred Olivier	20	1,200
Larry Smith	11	1,200
		<u>\$27,000</u>

4. CONSTRUCTION IN PROGRESS

During the year ended October 31, 1994, the water system entered into various contracts for the construction of a new water well and storage tank. The total expected cost of the construction is \$21,000. As of October 31, 1994 the total amount expended was \$18,583 which includes \$3,284 of construction period interest. As of October 31, 1995 the construction was completed at a total cost of \$18,400 which includes \$7,180 of construction period interest.

EVANGELINE WATER DISTRICT NO. 1
 EVANGELINE, ARIZONA
 NOTES TO FINANCIAL STATEMENTS (continued)

2. RESTRICTED ASSETS

Restricted Assets consist of the following:

	1998	1997
Customer Deposits	\$29,318	\$28,150
Total Restricted Assets	\$29,318	\$28,150

3. AD VALOREM TAXES

The Ad valorem tax levied by the Water District is 12.73 mills. They become due December 31, and all property taxes are collected by the Water District's fiscal year end.

4. LONG TERM - DEBT

Long - Term debt consist of the following:

Certificates of indebtedness, series 1994, payable to Citizens Bank, dated July 1994, original amount of \$150,000 payable in 12 years at 5.81 per annum, secured by the Water System pledge and dedication of excess revenues including property tax collections.

	1998	1997
Long Term Debt	\$151,000	\$165,000
Long Term Maturities	<u>10,000</u>	<u>10,000</u>
Net Long Term Debt	\$141,000	\$155,000

Principal payments due on Long-term debt outstanding at October 31, 1994, during the next five years are as follows: 1997 - \$10,000; 1998 - \$10,000; 1999 - \$13,000; 2000 - \$18,000; 2001 - \$19,000

5. COMPENSATION OF BOARD OF COMMISSIONERS

The board members received the following per diem:

Members	Meetings Attended	Total
L. D. Bombard	17	\$ 1,020
Frank Ardoin	13	1,380
George Vidrine, Vice President	14	1,440
Emile Mast	14	1,440
Leroy Vidrine	4	480

EVANGLINE PARISH WATER DISTRICT NO. 1
EVANGLINE PARISH
NOTE TO FINANCIAL STATEMENTS (continued)

The cost of maintenance and repairs is charged to operations as incurred. Major renewals, betterments, and additions are capitalized. Interest costs during construction periods are capitalized. When capital assets are retired or disposed of, the cost of the asset and accumulated depreciation is eliminated from the accounts and the resulting gain or loss from such disposition is credited or charged to income, except that the gain or loss on assets traded in for new equipment is applied as an adjustment to the cost of the asset acquired. The estimated useful lives of these assets are as follows:

Equipment	5-10 years
Building	15-25.0 years
Water Works System	40-50 years

I. COMPENSATED ABSENCES

Employees of the water district are entitled to two weeks of vacation. Each full time employee is allocated 8 days of sick leave per year, accumulating to 18 days, however all accrued sick leave is not a vested benefit and accordingly no liability has been recorded. Accrued vacation at October 31, 1998 and 1999 totaled \$800 and \$311 and is included in accrued expenses payable.

J. ALLOWANCE FOR DOUBTFUL ACCOUNTS

No allowance for doubtful accounts has been established because management believes all accounts receivable will be collected.

K. LONG-TERM LIABILITIES

Long-term liabilities are recognized within the enterprise fund.

L. FUND EQUITY

Contributed capital

Grants, settlements, or shared revenues received that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired from such contributions.

EVANGELINE PARISH WATER DISTRICT NO. 1
EVANGELINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

assets and all liabilities associated with the operation of this Fund is included on the balance sheet. The Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues and expenses:

REVENUES

Revenues are recorded on the accrual basis of accounting.

EXPENSES

Expenses are recorded on the accrual basis of accounting.

D. CASH AND SAVINGS

All cash and savings are recorded at cost and deposited in a bank insured by the FDIC. All amounts over the FDIC limits are collateralized by security agreements. For purposes of the statement of cash flows all temporary cash investments with a maturity of three months or less, are considered to be cash equivalents.

F. PREPAID ITEMS

Payments made to insurance companies for insurance that will benefit future periods beyond October 31, 1990, are recorded as prepaid insurance.

G. RESTRICTED ASSETS

Customer Security Deposits are recorded as restricted assets and the accompanying liability as a payable from restricted assets.

H. PROPERTIES, PLANT AND EQUIPMENT:

Property and equipment are stated at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Depreciation expense totaled \$31,496 and \$30,188 for the years ended October 31, 1989 and 1990, respectively.

EVANGELINE PARISH WATER DISTRICT NO. 1
EVANGELINE PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a majority of the districts governing body, the district was determined to be a component unit of the Evangeline Parish Police Jury. The financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Evangeline Parish Water District is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily through user charges.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all

WATER WORKS DISTRICT NO. 1 OF PARISH OF
EVANGELINE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1994 AND 1993

Introduction

The Water District is governed by eight commissioners who are resident property taxpayers of the district. These eight commissioners are collectively referred to as the board of commissioners and are appointed by the Evangeline Parish Police Jury and the City of Pine Bluff. Vacancies are filled by the bodies making the original appointments. The water district was created to provide water within the district. The water district is a component unit of the Evangeline Parish Police Jury. The system has approximately 200 customers and employs 2 people.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Evangeline Parish Water 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

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

MAYOR WORKS DISTRICT NO. 1 OF EMILIE OF
 KEMMELER, DISTRICT
 STATEMENTS OF CASH FLOWS
 FOR THE YEARS ENDED OCTOBER 31, 1926 AND 1925

	1926	1925
Cash Flows from Operating Activities		
Net Income (Loss)	\$(10,253)	\$(15,390)
Gain on Sale of Assets	-	(320)
Net Cash Expenses		
Depreciation	31,854	20,188
Decrease (Increase) in Cash- Construction	-0-	113,810
Decrease (Increase) in Savings	19,761	40,821
Decrease (Increase) in Accounts Receivable	490	(327)
Decrease (Increase) in Prepaid Insurance	1,868	367
Decrease in Accrued Interest Receivable	530	(357)
Decrease (Increase) in Restricted Assets	(3,479)	(3,405)
Increase (Decrease) in Accounts Payable	1,471	(5,394)
Increase (Decrease) in Accounts Payable- Construction	-0-	(84,130)
Increase (Decrease) in Accrued Expenses Payable and Interest Payable	465	(2,328)
Increase (Decrease) in Water Deposits	1,515	1,007
Net Cash Provided by Operations	<u>22,122</u>	<u>82,258</u>
Cash Flows from Investing Activities		
Acquisition of Property and Equipment	(30,194)	(72,124)
Proceeds from Sale of Assets	-0-	382
Net Cash Used by Investing Activities	<u>(30,194)</u>	<u>(71,742)</u>
Cash Flows from Financing Activities		
Payments on Loan	(12,880)	(12,880)
Net Cash Provided by Financing Activities	<u>(12,880)</u>	<u>(12,880)</u>
Net Increase (Decrease) in Cash	4,828	(2,367)
Cash at Beginning of Year	10,841	13,208
Cash at End of Year	<u>\$ 15,669</u>	<u>\$ 10,841</u>
Supplemental disclosures of Cash Flows Non-Cash Investing and Financial Transactions		
Purchase of Assets	\$ 10,104	\$ 39,875
Amount Financed	-0-	(28,432)
Net Cash Flow to Construct Well and Storage Tank and Purchase assets	<u>\$ 10,104</u>	<u>\$ 11,443</u>
Interest Paid	<u>\$ 8,628</u>	<u>\$ 12,447</u>

See Notes to Financial Statements

WATER WORKS DISTRICT NO. 1 OF PARISH OF
 STAMFORD, LOUISIANA
 STATEMENTS OF CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED OCTOBER 31, 1994 AND 1995

	CONTRIBUTED CAPITAL	RETAINED EARNINGS	TOTAL
Balance at October 31, 1994	\$193,314	\$483,927	\$677,241
Net Loss	—	(15,380)	(15,380)
Balance at October 31, 1995	\$193,314	\$468,547	\$661,861
Net Loss	—	(18,302)	(18,302)
Balance at October 31, 1996	\$193,314	\$450,245	\$643,559

See Notes to Financial Statements

**WATER WORKS DISTRICT NO. 3 OF PARISH OF
STAMFORD, LOUISIANA
INCOME STATEMENTS
FOR THE YEARS ENDED OCTOBER 31, 1928 AND 1929**

	1928	1929
Revenues		
Customer Meter Service	\$ 61,869	\$ 65,872
Connect and Disconnect Fee	4,435	7,100
Late Charges	1,390	1,250
Serial Fees	2,019	2,519
Miscellaneous	<u>683</u>	<u>881</u>
Total Revenues	\$ 72,396	\$ 77,622
Operating Expenses		
Salaries and Wages	40,638	37,920
Depreciation	31,856	29,198
Repairs and Maintenance	3,873	4,375
Telephones and Utilities	12,324	9,843
Materials and Supplies	19,497	19,283
Payroll Tax Expense	3,477	3,851
Board Fees	11,700	11,580
Professional Fees	4,025	3,800
Insurance	8,791	8,418
Office Supplies	2,388	2,118
Postage	3,782	3,528
Fees	458	448
Truck Expense	4,443	4,387
Interest	5,328	6,478
Miscellaneous	<u>3,634</u>	<u>3,887</u>
Total Operating Expenses	181,883	177,366
Income (Loss) from Operations	178,614	178,856
Non-Operating Revenues		
State Revenue Sharing	4,138	4,187
Ad Valorem Tax	44,369	56,318
Interest Earned	<u>18,867</u>	<u>18,858</u>
Total Non-Operating Revenues	67,374	79,363
Net (loss)	(18,853)	(18,398)
Retained Earnings, Beginning	388,832	403,887
Retained Earnings, Ending	\$273,284	\$286,511

See Notes to Financial Statements

STATE MONROE DISTRICT NO. 1 OF PARISH OF
IBBERIDEAN, LOUISIANA
BALANCE SHEETS
OCTOBER 31, 1996 AND 1995

LIABILITIES AND FUND EQUITY

	1996	1995
Current Liabilities		
Accounts Payable	\$ 8,693	\$ 4,412
Accrued Expenses Payable	3,318	3,455
Interest Payable	3,928	3,318
Current portion of Long-term Debt	<u>10,880</u>	<u>18,880</u>
Total Current Liabilities	<u>26,819</u>	<u>40,065</u>
Payable from Restricted Assets		
Motor Deposits	\$ 28,093	\$ 18,578
Long-Term Debt		
Notes Payable	<u>115,000</u>	<u>151,000</u>
Total Liabilities	<u>270,112</u>	<u>309,643</u>
Fund Equity		
Contributed Equity	193,314	193,314
Retained Earnings	<u>379,203</u>	<u>388,527</u>
Total Fund Equity	<u>572,517</u>	<u>581,841</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>842,629</u>	<u>891,484</u>

See Notes to Financial Statements

WATER WORKS DISTRICT NO. 1 OF PARISH OF
TERREBONNE, LOUISIANA
FINANCIAL STATEMENTS
OCTOBER 31, 1938 AND 1939

ASSETS

	1938	1939
Current Assets		
Cash	\$ 14,443	\$ 10,447
Savings	200,771	200,832
Accounts Receivable	3,574	8,400
Prepaid Insurance	2,400	4,000
Accrued Interest Receivable	1,500	2,228
Total Current Assets	<u>224,688</u>	<u>225,907</u>
Restricted Assets		
Cash	30,275	30,280
Property and Equipment		
Equipment	152,867	128,102
Building	58,400	48,001
Water Works System	584,128	582,510
	747,467	777,342
Less Accumulated Depreciation	<u>282,222</u>	<u>251,288</u>
Total Property and Equipment	<u>465,245</u>	<u>526,054</u>
TOTAL ASSETS	<u>\$747,228</u>	<u>\$778,214</u>

See Notes to Financial Statements

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WATER WORKS DISTRICT NO. 1 OF
PARISH OF STAMBOULEN, LOUISIANA

WINE MONSIEUR, LOUISIANA

FINANCIAL REPORT

October 31, 1994 and 1995

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

Release Date: 09/22/2004

SKILLON, HICK & THOMAS
A Corporation of Certified Public Accountants
MONROE, LOUISIANA 70001

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INDEPENDENT AUDITOR'S REPORT

Board of Directors,
Water Works District No. 1 of Evangeline Parish,
State of Louisiana,
Five Prairie, Louisiana

We have audited the accompanying component unit financial statements of Water Works District No. 1 of Evangeline Parish, State of Louisiana, a component unit of the Parish of Evangeline, State of Louisiana, as of and for the years ended October 31, 1996 and 1995, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those 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 accounts 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of Water Works District No. 1 of Evangeline Parish, State of Louisiana, a component unit of the Parish of Evangeline, Louisiana, as of October 31, 1996 and 1995, and the results of its operations and the changes in financial position for the years then ended in conformity with generally accepted accounting principles.

William Vigg & Tajague
Villon, Vigg and Tajague
December 13, 1996