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**WATERWORKS DISTRICT NO. 1  
A COMPONENT UNIT OF UNION PARISH POLICE JURY  
PROPRIETARY FUND – ENTERPRISE FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 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 Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-18-00

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund – Enterprise Fund**

**Financial Statements**  
**For the Year Ended December 31, 1999**

**Table of Contents**

	<u>Page</u>
Independent Auditor's Report	1-2
Balance Sheet	3-4
Statement of Revenues, Expenses, and Changes in Retained Earnings -- Budget (GAAP Basis) and Actual	5-6
Statement of Cash Flows	7-8
Notes to the Financial Statements	9-15
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	16-17
Schedule of Current Year Findings and Questioned Costs	18
Managements Corrective Action Plan	19
Schedule of Prior Year Findings	20
Questioned Costs	21

RADIAN L. HENNIGAN  
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318-255-9305

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Waterworks District No. 1  
Farmerville, Louisiana

I have audited the accompanying balance sheet of Waterworks District No. 1 (a component unit of Union Parish Police Jury) as of December 31, 1999, and the related statements of revenues, expenses, and changes in retained earnings and cash flows for the year then ended. These financial statements are the responsibility of Waterworks District No. 1's management. Our responsibility is to express an opinion on these financial statements on our audit.

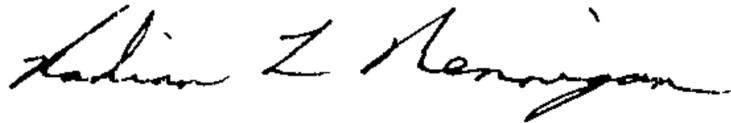
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Waterworks District No. 1 as of December 31, 1999, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements referred to in the first paragraph taken as a whole. The budgetary information included on page 5 and 6 is presented for purposes of additional analysis and is not a required part of the financial statements of Waterworks District No. 1. Such information has been subjected to the auditing procedures applied in the audit of the financial

statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully,

A handwritten signature in cursive script that reads "Radian L. Hennigan".

Radian L. Hennigan  
Certified Public Accountant

June 19, 2000

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type - Enterprise Fund**  
**Balance Sheet**

	<u>December 31,</u> <u>1999</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 80,690
Accounts Receivable - Customers	22,410
Prepaid Expenses	2,360
Total Current Assets	<u>105,460</u>
<b>Restricted Assets</b>	
Cash	29,538
Investments	21,473
Total Restricted Assets	<u>51,011</u>
<b>Property, Plant and Equipment</b>	
Water Plant and Water Lines	869,306
Furniture and Equipment	2,024
Total	<u>871,330</u>
Less: Accumulated Depreciation	<u>(248,616)</u>
Net Depreciable Assets	622,714
Land	1,825
Construction in Progress	-
Total Property, Plant and Equipment	<u>624,539</u>
<b>Other Assets</b>	410
<b>TOTAL ASSETS</b>	<u>\$ 781,420</u>

The accompanying notes are an integral part of this statement.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type - Enterprise Fund**  
**Balance Sheet**

	<u>December 31,</u> <u>1999</u>
<b>LIABILITIES AND RETAINED EARNINGS</b>	
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>(Payable from Current Assets)</b>	
Accounts Payable	\$ 3,777
Total	<u>3,777</u>
<b>Current Liabilities</b>	
<b>(Payable from Restricted Assets)</b>	
Accrued Interest Payable	2,953
Bonds Payable	14,555
Customers' Meter Deposits	2,823
Total	<u>20,331</u>
Total Current Liabilities	<u>24,108</u>
<b>Long-term Liabilities</b>	
Bonds Payable	441,681
Total Long-term Liabilities	<u>441,681</u>
<b>TOTAL LIABILITIES</b>	<u>465,789</u>
<b>RETAINED EARNINGS</b>	
<b>Reserved</b>	
Reserved for Debt Service, Depreciation, and Contingency	47,731
<b>Unreserved</b>	
Undesignated	250,373
Designated for Prior Year Adjustments	17,527
<b>TOTAL RETAINED EARNINGS</b>	<u>315,631</u>
<b>TOTAL LIABILITIES AND RETAINED EARNINGS</b>	<u>\$ 781,420</u>

The accompanying notes are an integral part of this statement.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type - Enterprise Fund**  
**Statement of Revenues, Expenses, and Changes in Retained Earnings - Budget**  
**(GAAP Basis) and Actual**  
**For the Year Ended December 31, 1999**

	1999		Variance - Favorable (Unfavorable)
	Budget	Actual	
<b>Operating Revenues</b>			
Water Sales	\$ 170,000	\$ 147,990	\$ (22,010)
Installation Fees	3,000	2,450	(550)
Total Operating Revenues	<u>173,000</u>	<u>150,440</u>	<u>(22,560)</u>
<b>Operating Expenses</b>			
Board of Commissioners' Fees	1,300	750	550
Contract Labor	16,000	16,000	-
Depreciation	-	17,263	(17,263)
Equipment Rental	2,000	1,849	151
Insurance	2,300	2,244	56
Materials, Repairs, and Supplies	50,000	16,663	33,337
Office Expense	1,800	2,353	(553)
Other Expense	-	3,548	(3,548)
Payroll Taxes	-	586	(586)
Professional Fees	5,800	2,700	3,100
Salaries	7,657	7,657	-
Sales Tax	5,000	-	5,000
Utilities	16,000	13,574	2,426
Total Operating Expenses	<u>107,857</u>	<u>85,187</u>	<u>22,670</u>
<b>Total Operating Income</b>	<u>65,143</u>	<u>65,253</u>	<u>110</u>
<b>Nonoperating Income (Expense)</b>			
Interest Earned	2,000	3,376	1,376
Interest Expense	(14,400)	(22,902)	(8,502)
Total Nonoperating Income (Expense)	<u>(12,400)</u>	<u>(19,526)</u>	<u>(7,126)</u>

The accompanying notes are an integral part of this statement.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type - Enterprise Fund**  
**Statement of Revenues, Expenses, and Changes in Retained Earnings - Budget**  
**(GAAP Basis) and Actual**  
**For the Year Ended December 31, 1999**

	1999		
	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Net Income (Loss)</b>	52,743	45,727	(7,016)
<b>Prior Year Adjustments</b>	-	17,527	
<b>Retained Earnings at Beginning of Year</b>	252,377	252,377	
<b>Retained Earnings at End of Year</b>	\$ 305,120	\$ 315,631	

The accompanying notes are an integral part of this statement.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type - Enterprise Fund**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 1999**

	1999
<b>Cash flows from Operating Activities</b>	
Operating Income	\$ 65,252
Adjustments to reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	17,263
Changes in:	
Accounts Receivable	(5,783)
Prepaid Expenses	(20)
Accounts Payable	2,182
Notes Payable	(340)
Total Adjustments	13,302
Net Cash Provided by Operating Activities	78,554
 <b>Cash flows from Noncapital Financing Activities</b>	
Change in Customers' Meter Deposits	161
 <b>Cash flows from Capital and Related Financing Activities</b>	
Principal payments on bonds payable	(15,570)
Principal payments on notes payable	750
Proceeds from interim loan	12,364
Interest paid on bonds and notes payable	(22,902)
Net Cash Provided by Capital and Related Financing Activities	(25,358)
 <b>Cash flows from Investing Activities</b>	
Purchase of fixed assets	(42,059)
Purchase of investments	-
Interest received from investments	3,376
Net Cash used by Investing Activities	(38,683)
 <b>Net Increase in Cash and Cash Equivalents</b>	14,674
 <b>Cash and Cash Equivalents, Beginning of Year</b>	95,554
 <b>Cash and Cash Equivalents, End of Year</b>	\$ 110,228

The accompanying notes are an integral part of this statement.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type - Enterprise Fund**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 1999**

**Cash and Cash Equivalents shown on Balance Sheet as:**

<b>Current Assets</b>	
Cash	\$ 80,690
<b>Restricted Assets</b>	
Cash	29,538
<b>Total Cash and Cash Equivalents</b>	<u>\$ 110,228</u>

The accompanying notes are an integral part of this statement.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

The accounting and reporting policies of Waterworks District No. 1 (the District) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirement of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following notes to the financial statements are an integral part of the District's financial statements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. HISTORY**

The District, a component unit of Union Parish Police Jury, was created by the Union Parish Police Jury as authorized by Chapter 9 of Title 33 of the Louisiana Revised Statutes of 1950. The District is governed by a five-member Board of Commissioners. The District is responsible for the maintenance and operation of the water system within the boundaries of the water district.

**B. REPORTING ENTITY**

The Governmental Accounting Standards Board (GASB) is the accepted standard setting authority for generally accepted accounting principles as applied to governmental entities. In June 1991, the GASB issued Statement Number 14 "The Financial Reporting Entity." This Statement established criteria for determining which component units of government should be considered part of the primary government for financial reporting purposes.

The basic criteria for determining a component unit is accountability. The Union Parish Police Jury appoints a voting majority of the Board of Commissioners of the District and, therefore, has the ability to impose its will upon the District. The District is also financially dependent upon the Police Jury. Therefore, the District is considered a component unit of the Police Jury, the primary governing body of the parish and the governmental body with oversight responsibility.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

applied. The District's records are maintained on an accrual basis. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

**D. BUDGETARY PRACTICES**

The Secretary-Treasurer prepares the annual budget and presents it to the Board at the last meeting of the preceding year for adoption. Budgeted amounts, including subsequent amendments, have been included in the accompanying financial statements.

**E. STATEMENT OF CASH FLOWS**

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

**F. INVESTMENTS**

Investments consist of a certificate of deposit which is stated at cost plus interest credited to the account.

**G. PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment purchased by the District are recorded at cost. Depreciation of all exhaustible fixed assets used by the District is charged as an expense against operations. Depreciation is computed using the straight-line method. Estimated useful lives are 50 years on the water plant and from 5 to 50 years on equipment.

Expenditures for repairs and maintenance are expensed as incurred; significant betterments are capitalized.

**H. VACATION, SICK LEAVE AND RETIREMENT PLAN**

The District does not have formal vacation, sick leave and retirement plan policies.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

**I. BAD DEBTS**

Uncollectible amounts for customers' water receivables are generally not significant. As a result, the direct write-off method for recognizing bad debts is used. Under this method, the receivable is charged to expense when the account is deemed to be uncollectible.

**J. RESERVATIONS OF RETAINED EARNINGS**

Some portions of retained earnings are reserved to indicate that a portion of retained earnings is legally restricted to a specific future use and is not available for appropriation or expenses.

**K. 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 costs could differ from those estimates.

**2. CASH AND INVESTMENTS**

At December 31, 1999, the District's cash and investments, shown on the balance sheet under current assets and restricted assets, consisted of checking, savings, and certificate of deposit accounts. The carrying amounts of those accounts totaled \$131,701 and the corresponding bank balances totaled \$134,904. All of the bank balances were covered by federal depository insurance.

**3. RESTRICTED ASSETS (CASH AND INVESTMENTS)**

*Under the terms of the bond agreement and resolution of the Board of Commissioners, the District is required to establish and maintain four restricted asset accounts. They are as follows:*

1. A customer meter deposit account in which all customer meter deposits are held.
2. A revenue bond and interest sinking fund account from which bond principal and interest are paid. On or before the 20<sup>th</sup> of each month, the District is required to deposit a sum equal to one-twelfth of the total amount of principal and interest falling due in the following year for the 1980 bonds. A monthly payment of \$1,314.90 is required to be deposited for the 1997 bonds.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

3. A reserve fund account in which funds are held for payment of bond principal and interest in the event the sinking fund account is unable to pay. On or before the 20<sup>th</sup> of each month, the District is required to deposit a sum at least equal to five percent of the amount to be paid into the sinking fund provided for in paragraph 2 above. The payments into the reserve are to continue until the reserve equals the highest combined principal and interest falling due in any year for the 1980 bonds. A monthly deposit of \$57 is required for the 1997 bonds..
4. A depreciation and contingency fund account to cover depreciation, extensions, additions, improvements and replacements necessary to properly operate the system. On or before the 20<sup>th</sup> of each month, the District is required to deposit \$86 per month for the 1980 bonds. A monthly deposit of \$66 is required for the 1997 bonds.

The account balances as of December 31, 1999 are listed below:

	1999
Customers' Meter Deposit Account	\$ 2,823
Waterworks Reserve Bond and Interest	
Sinking Fund Account - 1980	5,476
Waterworks Reserve Fund Account	12,969
Waterworks Depreciation and Contingency	
Fund Account	21,473
Waterworks Sinking Fund Account -- 1997	1,540
Waterworks Reserve Fund Account -- 1997	1,613
Waterworks Contingency Fund Account -- 1997	1,837
TOTAL	\$ 47,731

#### 4. LEASES

The District has a month-to-month operating lease for computer equipment for \$158 per month. For the year ended December 31, 1999, the District paid \$1,849 in connection with the computer equipment.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

5. LONG-TERM LIABILITIES

Revenue Bonds Payable:

	<u>December 1999</u>
<u>1965 Issue</u>	
\$127,000 -- 1965 Waterworks District No. 1 bonds payable in monthly installments of \$521 through June 21, 2005; interest rate of 3.75%	\$ 6,879
<u>1980 Issue</u>	
\$242,000 -- 1980 Waterworks District No. 1 bonds payable in annual principal installments of \$5,000 to \$13,000 through September 5, 2020; interest rate of 5.0%	183,000
<u>1997 Issue</u>	
\$270,000 -- 1997 Waterworks District No. 1 bonds payable in monthly installments of \$1,315 through September 3, 2037, interest rate of 5.0%	<u>266,358</u>
Total Bonds Payable	456,237
Less: Current Portion	<u>(14,555)</u>
<b>TOTAL LONG-TERM BONDS PAYABLE</b>	<b><u><u>\$ 441,682</u></u></b>

The bonds are secured by the revenue earned or derived from operations of the District.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

The annual requirement to amortize the long-term obligations outstanding at December 31, 1999, including interest of \$449,852 attributable to Revenue Bonds, are as follows:

	<u>Bonds Payable</u>			Notes Payable	<u>Total</u>
	<u>1965 Issue</u>	<u>1980 Issue</u>	<u>1997 Issue</u>		
2000	6,250	14,150	15,780	-0-	36,180
2001	789	13,900	15,780	-0-	30,469
2002	-0-	14,650	15,780	-0-	30,430
2003	-0-	14,350	15,780	-0-	30,130
2004	-0-	14,050	15,780		29,830
2005-2037	<u>-0-</u>	<u>228,350</u>	<u>520,700</u>	<u>-0-</u>	<u>749,050</u>
Total debt payments	<u>\$ 7,039</u>	<u>\$299,450</u>	<u>\$599,600</u>	<u>\$ -0-</u>	<u>\$ 906,089</u>

**6. BOARD OF COMMISSIONERS -- PER DIEM PAYMENTS**

In compliance with Louisiana Revised Statute 33:3819, the commissioners, with the exception of the president, receive a per diem of \$20 for each meeting they attend to a maximum of 12 meetings per year. The president's per diem is \$50 per meeting up to a maximum of 12 meetings per year.

Board of Commissioners fees for 1999 were as follows:

<u>Name</u>	<u>Number of Meetings</u>	<u>Amount</u>
Charles A. Calcote	5	\$ 250
Steve Brantley	4	80
Ernest Nolan	2	40
Kim Dumas	5	100
Carolyn Thrailkill	4	80
Technical Consultants:		
Kathy Doolittle	5	100
Jack Dumas	5	100
<b>TOTAL</b>		<u>\$ 750</u>

**7. RISK FINANCING ACTIVITIES**

The District manages its exposure under general liability and property through the purchase of commercial insurance.

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Proprietary Fund Type – Enterprise Fund**  
**Notes to the Financial Statements**  
**December 31, 1999**

8. PRIOR YEAR ADJUSTMENTS

An entry to Fund Balance Designated for Prior Year Adjustments was recorded to offset the adjustment to Bonds Payable.

Bonds Payable was overstated due to a prepayment to principal made by the District prior to 1982. The overstatement was discovered by third party confirmation procedures.

RADIAN L. HENNIGAN  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners  
Waterworks District No. 1  
Farmerville, Louisiana

I have audited the financial statements of Waterworks District No. 1 (the District), a component unit of Union Parish Police Jury, as of and for the year ended December 31, 1999, and issued our report thereon dated June 19, 2000. I 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 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 statement 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 instances of non-compliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item 1999-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting 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 over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to

significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Waterworks District No. 1's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 1999-2. 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 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. However, I consider the reportable condition described above to be a material weakness.

This report is intended solely for the information and use of the audit committee, management, and others within the organization and should not be used by anyone other than these specified parties.

Respectfully,



Radian L. Hennigan, CPA

Ruston, LA  
June 19, 2000

**WATERWORKS DISTRICT NO. 1  
SCHEDULE OF CURRENT YEAR FINDING AND QUESTION COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Waterworks District No. 1.
2. Some reportable conditions were disclosed during the audit of the financial statements. See Management's Corrective Action Plan.
3. Some instances of noncompliance material to the financial statements of Waterworks District No. 1 were disclosed during the audit. See Management's Corrective Action Plan.
4. There are no major programs.
5. The threshold for distinguishing Types A and B programs was \$300,000.
6. Waterworks District No. 1 was not determined to be low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

See Management's Corrective Action Plan.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**Waterworks District No. 1**  
**A Component Unit of Union Parish Police Jury**  
**Managements Corrective Action Plan**  
**December 31, 1999**

<b>SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
1999-1 There were instances during the year in which deposits were not done within 3 days of receipt.	The District has now set twice -- weekly deposit dates in place to resolve this situation.
1999-2 The district has only one part-time employee. The lack of personnel has created a lack of effective internal control.	The District has implemented some additional procedures to enhance controls over receipt and deposit of revenues received. But it would not be cost-effective to hire additional personnel to provide adequate separation of duties for internal control for this size operation.

**Waterworks District No. 1  
A Component Unit of Union Parish Police Jury  
Schedule of Prior Year Findings  
December 31, 1999**

<b>SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
1998-1 Total bank deposits exceed FDIC coverage of \$100,000. No collateral has been pledged by the bank to cover the excess deposits.	Resolved – The Board of Commissioners has received an adequate amount of pledged collateral to cover the deposited funds in excess of the FDIC coverage.
<b>SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
N/A	
<b>SECTION III – MANAGEMENT LETTER</b>	
N/A	

**WATERWORKS DISTRICT NO. 1  
A COMPONENT UNIT OF UNION PARISH POLICE JURY  
FOR THE YEAR ENDING DECEMBER 31, 1999**

**QUESTIONED COSTS**

There were no questioned costs found.