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**FINANCIAL REPORT OF THE
BENDALL-VIGORINE WATER DISTRICT
FRANCISVILLE PARISH, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1995**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 SEP 04 1996

TABLE OF CONTENTS

	Page No.
Affidavit	1
Compilation Letter	2
COMPONENT UNIT FINANCIAL STATEMENTS: (Combined Statement Overview)	
Balance Sheet - Proprietary Fund Type	3 - 4
Comparative Statement of Income and Retained Earnings - Proprietary Fund Type	5
Statement of Cash Flows - Proprietary Fund Type	6
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	7 - 9
LOUISIANA ATTESTATION QUESTIONNAIRE	10 - 11

ANNUAL FINANCIAL STATEMENTS

August 28, 1986

Office of the Legislative Auditor
1880 Riverside North
P. O. Box 84387
Baton Rouge, Louisiana 70804-8387

In accordance with Louisiana Revised Statute 24:814, enclosed are the annual financial statements for the Baddell-Vidrine Water District of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1985. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Enclosure

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

MEMBERSHIP OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA - CERTIFIED PUBLIC ACCOUNTANTS

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

We have compiled the accompanying component unit financial statements of the Keddell-Vidrine Water District of Evangeline Parish, Louisiana as of December 31, 1996, and for the year then ended, in accordance with Statements on Standards for Accounting and Service Practices issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Johnson & Vidrine

Johnson & Vidrine
Certified Public Accountants

August 30, 1996

DeVos:

COMPONENT UNIT FINANCIAL STATEMENTS
(Combined Statement Overview)

**ROSELL VIRSINE WATER DISTRICT
OF EVANGELINE PARISH, LOUISIANA**

**Balance Sheet, Proprietary Fund Type -
December 31, 2020**

	PROPRIETARY FUND
ASSETS	
CURRENT ASSETS	
Cash on Deposit	
Checking - C.B.M.	\$ 18,877
Certificates of Deposit	44,000
Less Restricted Cash	<u>1,48,500</u>
Total Cash Available	\$ 14,377
Accounts Receivable - Meter	18,183
Accrued Interest Receivable	754
Prepaid Insurance	<u>1,864</u>
Total Current Assets	<u>\$ 35,183</u>
RESTRICTED CASH	
Cash for Bond Sinking Fund	\$ 14,418
Cash for Bond Reserve Fund	17,000
Cash for Depreciation Contingency	1,704
Cash for Security Deposits	<u>15,758</u>
Total Restricted Cash	<u>\$ 48,880</u>
PLANT & EQUIPMENT AT COST	
Land	\$ 10,000
Water System	<u>416,326</u>
Total Plant & Equipment	\$ 426,326
Less Accumulated Depreciation	<u>(134,287)</u>
Net Plant & Equipment	<u>\$ 292,039</u>
OTHER ASSETS	
Security Deposits	\$ 10
TOTAL ASSETS	<u>\$ 329,621</u>

See accompanying accountant's report.

(Continued)

**BEDELL-VIMLINE WATER DISTRICT
OF LYONSVILLE PARISH, LOUISIANA**

**Balance Sheet - Proprietary Fund Type -
December 31, 1993
(Continued)**

PROPRIETARY FUND

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Taxes Payable	\$ 700
Workmen's Comp Insurance Payable	365
IMA Note #1 - Current Portion	9,000
IMA Note #2 - Current Portion	400
Total Current Liabilities	<u>\$ 10,465</u>

LIABILITIES FROM RESTRICTED ASSETS

Security Deposits Payable	\$ 13,798
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LONG-TERM DEBT (NOTE 2)

IMA Note #1	\$ 137,000
IMA Note #2	13,882
Total Long-Term Liabilities	<u>\$ 150,882</u>
Total Liabilities	<u>\$ 163,332</u>

EQUITY

Memberships	\$ 2,180
Retained Earnings	183,385
Total Equity	<u>\$ 185,565</u>

TOTAL LIABILITIES AND EQUITY	<u>\$ 348,897</u>
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See accompanying accountant's report.

BRIDGEMAN-WINDING WATER DISTRICT
COMPARATIVE STATEMENT OF REVENUE AND EXPENSES CONTINUED
PERIODS ENDING 12/31/1995 AND 1994

	<u>12 Months Ended</u> <u>12/31/95</u>	<u>12 Months Ended</u> <u>12/31/94</u>
REVENUES		
Water Sales	\$103,454	\$ 94,000
Commissions and Donations	2,750	4,960
Late Charges	720	700
Interest Earned on CP's	3,550	1,400
Miscellaneous Income	<u>481</u>	<u>828</u>
Total Revenues	\$113,955	\$103,888
EXPENSES		
Accounting	\$ 1,340	\$ 1,175
Advertising	0-	710
Bank Service Charges	122	84
Contract Labor	345	1,652
Depreciation	8,897	8,348
Expenditures	345	0-
Fees & Permits	300	75
Insurance	4,824	3,987
Interest	7,958	8,348
Legal	411	40
Licenses	30	0-
Miscellaneous	267	0-
Monthly Billing	1,154	0-
Office Expense & Postage	913	268
Repairs	33,413	14,384
Salaries & Wages	13,177	13,039
Supplies	10,199	4,334
Taxroll Taxes	1,088	813
Telephone	1,240	1,439
Continuing Education/Seminars	175	345
Travel Expense	4,243	3,673
Utilities	<u>9,443</u>	<u>9,443</u>
Total Expenses	\$185,310	\$ 72,241
Sur. Income/Grant	\$ 8,493	\$ 31,873
Beginning Retained Earnings	112,333	145,380
Ending Retained Earnings	\$185,989	\$177,333

See accompanying accountant's report.

RIDGELL VIRGINIA WATER DISTRICT
STATEMENT OF CASH FLOWS
(CONTINUOUS FISCAL YEAR)
FOR THE YEAR ENDING DECEMBER 31, 1985

Cash flows from operating activities:

Net Income (Loss) from operating activities \$ 8,418

Adjustments to reconcile net income (loss) to
net cash provided (used) by operating activities:

Depreciation	\$ 6,897
Increase/Decrease In Receivables	(1,601)
Increase/Decrease In Prepaids	(288)
Increase/Decrease In Accounts Payable	(358)
Increase/Decrease In Water Deposits	555
Total Adjustments	<u>\$ 7,461</u>
Net cash provided by operating activities	<u>\$ 15,879</u>

Cash flows from capital and related

financing activities:

Payments for property, plant & equipment	\$(1,818)
Net Principal payments	<u>(8,518)</u>
Net cash provided (used) by capital and related financing activities	<u>\$ (10,336)</u>

Net Increase/(Decrease) In cash and cash equivalents \$ 5,543

Cash and cash equivalents at beginning of year 21,288

Cash and cash equivalents at end of year \$ 26,831

See accompanying statements's report.

**JOHNSON & VORINE
CERTIFIED PUBLIC ACCOUNTANTS**

MEMORANDUM

Approved by the Board of Certified Public Accountants
Board of Accountancy, State of Louisiana

**INDEPENDENT ACCOUNTANT'S REPORT
ON AGENCY AGREED-UPON PROCEDURES**

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

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Reddell-Vidrine Water District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Reddell-Vidrine Water District's compliance with certain laws and regulations during the year ended December 31, 1995, included in the accompanying Louisiana Accountancy Decisionmaking. 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 this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2231 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000.

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 by LSA-RS 42:1100-1104 (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 us with the required list including the needed information.

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

Management provided us with the required list.

1

Offices

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4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees listed in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2).

Budgeting

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

Not applicable.

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

Not applicable.

7. Compare the revenues and expenditures of the fiscal budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 1%.

Not applicable.

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

(a) trace payments to supporting documentation or to proper account and pages;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All six of the 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 six selected disbursements indicated approvals from the treasurer and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 4211 through 4212 (the open meetings law).

Reddell-Vidrine Water District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building.

10.

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

We 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 Donations

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

State Law (L.S.A. 24:212) requires that the compilation be completed and issued within six months of the close of the District's fiscal year. The District did not complete and issue its compilation and statement report before the deadline because management was unsure that they were required to do this. Management has asserted that they will comply with this provision of the law in the future.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Reddell-Vidrine Water District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed on the principles and their 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.

Johnson & Vidrine

Johnson & Vidrine
Certified Public Accountants

August 20, 1994
Bossier, Louisiana