

SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
BONHOL, LOUISIANA

A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2000

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners

Southwest Allen Parish Water District No. 2

Bossier, Louisiana

We have audited the accompanying general purpose financial statements of the Southwest Allen Parish Water District No. 2, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Southwest Allen Parish Water District No. 2 management. Our responsibility is to express an opinion on these general purpose 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Southwest Allen Parish Water District No. 2, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund 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 April 26, 2001, on our consideration of the Southwest Allen Parish Water District No. 2's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of overall performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information included in the table of contents is presented for purposes of additional analysis and is not required part of the general purpose financial statements of the Southwest Allen Parish Water District No. 2. Such information, except for that portion marked "audited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, the information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Signature of Representative, CPA No. 8-72

Miles and Company CPAs, APC

April 26, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO.1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JUNT
PROPRIETARY FUND - ENTERPRISE FUND (ALL FUND TYPES AND ACCOUNT GROUPS)
BALANCE SHEET, DECEMBER 31, 2000**

ASSETS

Current assets		
Cash	\$	41,000
Receivables		
Accounts - all		41,000
Interest		1,000
Prepaid interest		100
	TOTAL CURRENT ASSETS	42,100
Restricted assets		
Bond sinking fund		10,000
Cash		10,000
Bond reserve fund		10,000
Cash		10,000
Bond contingent fund		10,000
Cash		10,000
Bond deposits		10,000
Cash		10,000
	TOTAL RESTRICTED ASSETS	70,000
FINANCIAL - net		1,000,000
	TOTAL ASSETS	1,112,100

LIABILITIES AND FUND EQUITY

Liabilities		
Current liabilities (payable from current assets)		
Accounts payable	\$	10,000
	TOTAL CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)	10,000
Current liabilities (payable from restricted assets)		
Borrowings		10,000
Accounts interest		10,000
Bond deposits		100
	TOTAL CURRENT LIABILITIES (AVAILABLE FROM RESTRICTED ASSETS)	20,100
Long-term liabilities		
Borrowings		10,000
	TOTAL LONG-TERM LIABILITIES	10,000
	TOTAL LIABILITIES	40,100
Fund Equity		
Unrestricted capital		700,000
Restricted savings		
Borrowed for debt service		100,000
Borrowed		1,000,000
	TOTAL FUND EQUITY	1,112,100
	TOTAL LIABILITIES AND FUND EQUITY	1,112,100

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
PROPERTY FUND - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHARGES IN RETAINED-BALANCE
For the Year Ended December 31, 2020**

OPERATING REVENUES:	
Charges for services	\$ 475,781
Miscellaneous	<u>4,292</u>
	TOTAL OPERATING REVENUES
	<u>479,973</u>
OPERATING EXPENSES:	
Advertising	4,706
Fuel oils	-
Bank charges	180
Commuter fares	1,854
Contract labor	26,756
Depreciation	79,346
Electric	124
Insurance - general	18,766
Insurance - health	26,124
Miscellaneous	4,980
Office	6,026
Postage	1,478
Printing	6,642
Professional fees	7,967
Repairs and maintenance	42,361
Telephone	2,669
Utilities	129,141
Supplies	47,940
Taxes and licenses	2,170
Transportation	2,496
Travel	889
Totals	64,737
Vehicle fees	14,439
	TOTAL OPERATING EXPENSES
	<u>514,116</u>
	OPERATING INCOME
	<u>1,124</u>
NON-OPERATING REVENUES/EXPENSES:	
Interest income	14,387
Interest expense	<u>21,786</u>
	TOTAL NON-OPERATING INCOME (LOSS)
	<u>11,141</u>
	NET INCOME
	<u>11,965</u>
Add current year's depreciation on hardware acquired by:	
hardware currently maintained in capital equipment for vehicle	
replacement capital	<u>1,023</u>
	Income included earnings
	<u>13,184</u>
RETAINED BALANCE AT BEGINNING OF YEAR	<u>1,121,081</u>
	RETAINED EARNINGS AT END OF YEAR
	<u>\$ 1,134,265</u>

The accompanying notes are an integral part of this statement.

SOUTHWEST ALLEN PARKER WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARKER POLICE JURY
PROPRIETARY FUND-- ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
RETAINED EARNINGS-- BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Percent</u> <u>Variance</u>
OPERATING REVENUES:			
Charges for services	\$ 411,448	\$ 429,062	11.141
Miscellaneous	29,862	48,898	163.750
TOTAL OPERATING REVENUES	<u>441,310</u>	<u>477,960</u>	<u>108.307</u>
OPERATING EXPENSES:			
Advertising	4,025	4,096	101.764
Bell delay	-	-	-
Book charges	89	89	99
Computer services	1,299	1,624	124.934
Contract labor	28,624	28,234	98.634
Depreciation	75,419	76,724	101.724
Fees	399	279	69.925
Insurance--general	21,244	19,764	92.994
Insurance--health	21,240	22,279	105.364
Miscellaneous	12,134	4,987	41.107
Office	7,074	6,029	85.240
Pay plans	-	1,279	1,279.000
Postage	6,214	6,449	103.781
Professional fees	7,447	7,867	105.774
Repairs and maintenance	46,279	47,264	102.124
Supplies	12,247	12,899	105.354
Utilities	143,111	139,247	96.604
Supplies	45,494	45,269	99.504
Taxes and licenses	1,899	2,779	146.394
Transportation	12,444	12,899	103.674
Travel	89	89	99
Utilities	45,494	45,269	99.504
Vehicle fuel	14,259	14,449	101.334
TOTAL OPERATING EXPENSES	<u>502,424</u>	<u>502,124</u>	<u>99.944</u>
OPERATING INCOME	<u>98,886</u>	<u>175,836</u>	<u>177.764</u>
NON-OPERATING REVENUES/EXPENSES:			
Interest income	14,124	14,867	105.244
Interest expense	(12,299)	(12,269)	99.814
Other non-operating income/expense	<u>11,825</u>	<u>12,597</u>	<u>106.524</u>
NET INCOME	<u>96,612</u>	<u>176,164</u>	<u>181.304</u>
ADD: Interest paid--depreciation on fixed assets originally: book entry--transferred to capital expenditures for plant--construction/repair	<u>1</u>	<u>7,279</u>	<u>7,279.000</u>
Income in retained earnings	<u>96,613</u>	<u>183,443</u>	<u>188.834</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>1,071,843</u>	<u>1,071,843</u>	<u>-</u>
RETAINED EARNINGS AT END OF YEAR	<u>1,168,456</u>	<u>1,255,286</u>	<u>107.424</u>

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARKS WATER DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARKS POLICE JURY
PROPRIETARY FUND - ENTERPRISE FUND
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating income	\$ 118,141
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	79,724
Increase (decrease) in:	
Accounts receivable	3,913
Prepaid expenses	(979)
Increase (decrease) in:	
Accounts payable	(142,021)
Due deposits	728
Accrued interest payable	228
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	54,523

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Contributions from customers	4,875
Acquisition of fixed assets	(99,034)
Principal paid on borrowed funds	(14,880)
Interest paid on borrowed funds	(17,789)
NET CASH PROVIDED (USED) FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES	(126,328)

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest on investments	5,261
NET CASH PROVIDED (USED) FROM (FOR) INVESTING ACTIVITIES	5,261
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(66,544)

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	52,589
CASH AND CASH EQUIVALENTS AT END OF YEAR	(13,955)

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006**

INTRODUCTION

The Southwest Allen Parish Water District No. 2 is a political subdivision of the State of Louisiana. It was created under the provisions of Louisiana Revised Statutes XX:2811, for the purpose of providing water to the rural area of Southwest Allen Parish. The District is governed by a board of commissioners composed of five commissioned members appointed by the Allen Parish Police Jury.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying general-purpose financial statements of the Southwest Allen Parish Water District No. 2 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The District is a component unit of the Allen Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will upon them.

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 Southwest Allen Parish Water District No. 2 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 substantially operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs/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 net assets statement measurement basis and a determination of net income and capital maintenance. With this

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2008**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

management fees, all 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 if the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues:

Those revenues susceptible to accrual are interest revenues and charges for services.

D. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with member banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2411 and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. Prepaid Items

The District records as prepaid expense amounts paid in the current year that benefit future periods.

H. Accounts Receivable

An allowance for doubtful accounts is computed under the allowance method, based upon historical data and management's estimates of uncollectible accounts. The provision for doubtful accounts at December 31, 2008 was \$255.

I. Fixed Assets

Fixed assets of the District are included on the balance sheet of the fund. Improvements incurred during construction are capitalized. Depreciation of all exhaustible fixed assets are charged as an expense against operations. Fixed assets reported on the balance sheet are not at a depreciated value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation of each class of depreciable property is computed using the straight-line method. Estimated useful lives are as follows:

Building	27 years
Distribution system	30 years
Premium & Intakes	5-7 years
Equipment	5 years

J. Statement of Cash Flows

For the purpose of the statement of cash flows, for the reporting period, the District considers all highly liquid investments (including restricted assets) with a maturity of three months or less to be cash equivalents. The statement reflects ending cash and cash equivalents of \$881,927 which represents unrestricted and restricted amounts of \$48,480 and \$133,864, respectively.

K. Budgets and Budgetary Accounting

A budget is adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds. All annual appropriations lapse at fiscal year end.

In November of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any change to the budget must be within the revenues and reserves estimated.

For the year ended December 31, 2006, the District's original budget was amended once during the year.

L. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers or customers. Reserves represent those portions of fund equity legally segregated for debt service.

M. Compensated Absences

The District's leave policy does not provide for the accumulation and vesting of leave.

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

N. Long-Term Liabilities

Long-term liabilities are recognized within the Enterprise Fund.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 2000, the District has cash and cash equivalents (bank balances) totaling \$247,202 as follows:

Interest-bearing demand deposits.....	\$ 259,596
Time deposits	228,179
Cash	150
Total	\$ 487,925

These deposits are stated at cost, which approximates market. Under State law, these deposits (or the resulting bank balances) must be insured 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. These securities are held in the name of the pledging fiscal agent bank in a holding or restricted bank fund in maturity acceptable to both parties. At December 31, 2000, the District has \$445,504 in deposits-insured bank balances. These deposits are secured from risk by \$124,963 of federal deposit insurance and \$1,320,541 of pledged securities held by the restricted bank in the name of the fiscal agent bank (CAGB Category 3).

Even though the pledged securities are considered collateralized (Category 3) under the provisions of LRSB Statement No. 3, R. S. 391:229 imposes a statutory requirement on the restricted bank to advance and replace pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - FIXED ASSETS

A summary of fixed assets at December 31, 2000, follows:

		Fiscal Agents	
		Up	End of
	Beginning of Year	Decreases	Year
Building	\$ 108,449	\$ -	\$ 108,449
Distribution system	1,054,140	93,614	1,147,553
Furniture, fixtures, & equipment	192,188	5,494	201,873
Land	68,500	0	68,500
	2,383,277	1,029,108	1,994,264
Less accumulated depreciation:	1,158,536		1,158,536
Total	\$ 1,224,741		\$ 1,224,741

SOUTHWEST ALLEN PARKER WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARKER POLICE JURY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2008

NOTE 3. FIXED ASSETS

Depreciation expense was \$79,778 for the year ended December 31, 2008.

NOTE 4. LONG-TERM LIABILITIES

A. The following is a summary of long-term liability transactions during the year:

	<u>Total</u>
Long-term liability payable at January 1, 2008	\$ 444,000
Additions	-
Deductions	(10,000)
Long-term liability payable at December 31, 2008	<u>\$ 434,000</u>

Bonds payable at December 31, 2008 are comprised of the following individual issues:

Revenue Total	
\$248,000 Utility Revenue Bonds dated 08/24/77, due in	
annual installments of \$40,000 - \$26,000 through	
May 24, 2017; interest at 5.0%. The right to prepay	
the whole or any part of the principal amount may be	
made on any interest payment date.	<u>\$ 140,000</u>

B. Debt Service Requirements to Maturity

The annual requirements to amortize all debt outstanding as of December 31, 2008, including interest payments of \$218,250 are as follows:

Year Ending December 31,	<u>Revenue</u>
2009	\$ 37,400
2010	37,400
2011	37,400
2012	37,400
2013	37,400
Thereafter	435,000
Total	<u>\$ 625,000</u>

SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2008

NOTE 3: COMPONENTS OF RESTRICTED ASSETS

Enterprise Fund:

	Revenue Bond Sinking	Revenue Bond Sewer	Revenue Bond Contingency	Customer Deposits	Total
Cash	\$ 26,711	\$ 11,834	\$ 25,704	\$ 1,444	\$ 65,693

Certain proceeds of enterprise bond revenue bonds are classified as restricted assets on the balance sheet because their uses are limited by applicable bond covenants. The "bond sinking" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "bond reserve" account is used to report resources set aside to make up potential future deficiencies in the bond sinking account. The "bond contingency" account is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

The amount of retained earnings reserved for revenue bond retirement is detailed as follows:

Restricted assets: revenue bond sinking, sewer and contingency funds	\$ 64,640
Less:	
Current maturities of revenue bonds, payable from restricted assets	10,000
Accrued interest, payable from restricted assets	11,980
Retained Earnings Reserved	\$ 42,660

NOTE 4: CONTRIBUTED CAPITAL

During the year, contributed capital changed by the following amount:

Contributions from customers	\$ 4,075
Depreciation of fixed assets acquired by funds externally restricted for capital expenditures	12,278
	1,244
Contributed capital, beginning	779,113
Contributed capital, ending	\$795,113

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

NOTE 7 - RETIREMENT COMMITMENTS

The District established a RPP IRA for its employees in 1989. The IRA's are under the custody of Capgemini Fund Services and corporate account is administered for each participating employee. The District contributes 10% of each participating employee's monthly gross salary. Total payroll for the District was \$129,340 and total payroll for participating employees was \$129,356. The District's contribution for the year ended December 31, 2000 was \$13,035. All full time employees that have completed twelve months of service are eligible to participate.

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 9 - OPERATING LEASES

During the year 1999 the District signed lease agreements with Ford Credit for the lease of two vehicles. One lease is for 36 months at \$21 per month with the option to purchase the vehicle at the end of the lease term. The other lease is for 36 months at \$49 per month with the option to purchase the vehicle at the end of the lease term. The District does not intend to purchase these vehicles at the end of the lease term.

Future minimum rental payments are as follows:

Year Ending December 31,	Rental Payments
2001	\$ 18,000
2002	18,000
2003	"
2004	"
2005	"
Total	<u>\$ 36,000</u>

Total rental expense for the year ended December 31, 2000 was \$4,500.

NOTE 10 - NET WORKING CAPITAL

Net working capital at December 31, 2000 was \$433,348.

NOTE 11 - CLAIM STATEMENT NO. 34

The District is not required to implement CLAIM No. 34 until the period of January 1, 2004 to December 31, 2004.

SUPPLEMENTAL INFORMATION SCHEDULES

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE FURY
SUPPLEMENTAL INFORMATION SCHEDULE
DECEMBER 31, 2008**

Schedule of Compensation/Paid to Commissioners

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 44 of the 1974 Session of the Louisiana Legislature. LA. Rev. Stat. 33:2819 allows for each commissioner to be paid up to \$50 for each meeting attended. Commissioners are paid \$25 for each meeting attended except for the President whose pay shall be \$50 for each meeting attended.

Pay shown paid commissioners for the year ended December 31, 2008 were as follows:

	<u>Pay/Share</u>
Lee White	\$ 500
Perry Sheehand	250
William B. Jackson	225
Johnny Wallace	500
Patricia Adams	225
	<u>\$ 1,600</u>

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE (A-3) AUDITED
DECEMBER 31, 2008**

BOARD OF DIRECTORS (UNAUDITED):

William Jackson
1128 Hwy 180
Kinder, LA 70648
225-736-2792
January 1995 to present

Lee White - President
4415 Hwy 180
Kinder, LA 70648
225-736-0128
January 1995 to present

Johnny Wallace - Vice President
233 Little Mill Road
Kinder, LA 70648
225-736-5484
January 1995 to present

Visit to your election

NUMBER OF RESIDENTIAL USERS ON THE SYSTEM (UNAUDITED):
1,241

NUMBER OF COMMERCIAL USERS ON THE SYSTEM (UNAUDITED):
30

NUMBER OF COMMERCIAL USERS HAVING METER LARGER THAN RESIDENTIAL SIZE (UNAUDITED):
30

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE
DECEMBER 31, 2000**

WRENT RATES

Allen Parish - Residential:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
First 2,000 gallons	\$10.00	Minimum charge
Next and up	\$0.01750	\$1.75

Jeff Davis Parish Residential:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
First 2,000 gallons	\$11.00	Minimum charge
Next and up	\$0.01750	\$1.75

Commercial:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
First 10,000 gallons	\$30.00	Minimum charge
Next and up	\$0.01750	\$1.75

Town of Kinder:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
000-gallons and up	\$0.00000	\$0.00

Allen Commercial Center:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
000-gallons and up	\$0.00000	\$0.00

School:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
000-gallons and up	\$0.00000	\$1.00

Grand Casino/Casinos:

<u>Units</u>	<u>Per Unit</u>	<u>Per 1,000 gallons</u>
000-gallons and up	\$0.000000	\$0.00

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARKER WATER DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARKER POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE
SCHEDULE OF FINDINGS
For the Year Ended December 31, 2000**

We have audited the financial statements of the Southwest Allen Parker Water District No. 1 as of and for the year ended December 31, 2000, and have issued our report dated April 26, 2001. 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. Our audit of the financial statements as of December 31, 2000 resulted in an unqualified opinion.

Section I Summary of Auditors' Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weaknesses	<u>X</u> Yes	<u> </u> No
Reportable Conditions	<u>X</u> Yes	<u> </u> No

Compliance

Compliance Material to Financial Statements	<u> </u> Yes	<u>X</u> No
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Section II Financial Statement Findings

2000-1 IFC (Material weakness)

Suspension of duties. Because of the lack of a large staff, more specifically accounting personnel, there is a problem with organization of duties necessary for proper controls. One person is currently performing the function of preparing disbursements, and reconciling the bank statements. We do note that this situation is inherent in most entities of this type and is difficult to solve due to the funding limitations of the District. We recommend that the board of commissioners take an active interest in the review of all of the financial information. This was also a prior year finding.

The accompanying notes are an integral part of this statement.

**SOUTHWEST ALLEN PARISH WATER DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
UNAUDITED
For the Year Ended December 31, 2000**

Section II Internal Control and Compliance Material to the Financial Statements

2000-01 GC: Repregation of duties:

This is an ongoing finding that cannot be corrected due to lack of financial resources.

Contact person - Wayne Fournier, Manager

The accompanying notes are an integral part of this statement.

**BOLTONWEST ALLEN PARISH WATER DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2020**

Section 1 - Internal Control and Compliance Material to the Financial Statements

PP-1 IC: (Ongoing finding) Segregation of duties:

Current corrective action: - Due to lack of sufficient financial resources, this finding cannot be resolved. See 2020-1 IC.

PP-1 C: Budgetary authority and control:

Corrective action taken: Yes.

The accompanying notes are an integral part of this statement.

INDEPENDENT AUDITOR'S REPORT SECTION



**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

Southeast Allen Parish Water District No. 2

Erath, Louisiana

We have audited the general purpose financial statements of the Southeast Allen Parish Water District No. 2, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2024, and have issued our report thereon dated April 24, 2025. 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 Southeast Allen Parish Water District No. 2's general purpose 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 did indicate 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 Southeast Allen Parish Water District No. 2'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters relating to our objectives relating to types, facts, deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Southeast Allen Parish Water District No. 2's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings as item 2024-1 (PC).

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 or omissions that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely

performed by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider their 2009-1 IC to be a material weakness.

This report is intended solely for the information and use of management, the Board of Commissioners, and the Legislative Institute of the State of Louisiana and is not intended to be and should not be used by anyone other than the intended recipients. Under Louisiana Revised Statute 34:511, this report is distributed by the Legislative Auditor as a public document.

Mims and Company, CPAs, A.C.

Mims and Company, CPAs, A.C.

April 26, 2011