

Exhibit A

General Assets	Account Group Fixed Assets	General Long-Term Debt	Totals (Memorandum Only) 1986
\$ ---		\$ ---	\$ 36,377
---		---	63,400
---		---	63,711
---		16,444	16,444
---		13,556	13,556
\$ 339,583		---	\$ 339,583
\$ 538,587		\$ 30,000	\$ 568,587
\$ ---		\$ ---	\$ ---
---		38,000	38,000
---		38,000	38,000
539,587		---	539,587
---		---	16,444
---		---	556,031
\$ 539,587		---	\$ 539,587
\$ 539,587		\$ 30,000	\$ 569,587

CADDOON PARISH FIRE DISTRICT NO. 14

EXIT CONFERENCE

For the year ended December 31, 1996

An exit conference was held with Mr. Pat Hebert, Chief Fiscal officer on May 8, 1997 to discuss the proposed attestation report and the fact that no questioned costs were discovered during my procedures.

CAMERON PARISH FIRE DISTRICT NO. 14  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

The District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following provisions.

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed.

Federal and State grants are recorded when the district is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

D. BUDGETARY PRACTICES

The Cameron Parish Fire District No. 14 utilizes the following budgetary practice:

Annually the District adopts a budget for each governmental fund type as a management device for control of revenues and expenses. The budget is amended at various times during the year as the need arises.

E. INVESTMENTS

Investments are stated at cost. These investments are time deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance.

CANTON FAIRFAX FIRE DISTRICT NO. 14

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1998

ASSETS	Governmental Fund Types	
	General Fund	Fund Balance
Cash (Note 2)	\$ 28,761	\$ 8,628
Investments - time certification of deposit, at cost (Note 2)	52,880	---
Revolutions, fund where applicable, of allowances for preliquidation (Note 3) Ad valorem tax	80,873	7,618
Amount available in Self Service Fund	---	---
Amount to be provided for retirement of general long- term debt	---	---
Fixed assets (Note 4)	---	---
<b>Total assets</b>	<b>\$162,514</b>	<b>\$18,854</b>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ ---	\$ ---
General obligations bonds payable (Note 5)	---	---
<b>Total liabilities</b>	<b>---</b>	<b>---</b>
Fund equity:		
Investment in general fixed assets (Note 4)	---	---
Fund Balances -		
Restricted	---	16,844
Unrestricted	138,648	---
<b>Total fund equity</b>	<b>138,648</b>	<b>16,844</b>
<b>Total liabilities and fund equity</b>	<b>\$138,648</b>	<b>\$16,844</b>

The accompanying notes are an integral part of this statement.

CAMBON PARISH FIRE DISTRICT NO. 14  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE

For the Year Ended December 31, 1966

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Disadvantageous)
Revenues:			
Taxes	\$ 57,501	\$ 57,878	\$ (3,777)
Interest	750	2,428	1,678
Miscellaneous	---	3,888	3,888
Total revenues	<u>58,251</u>	<u>64,194</u>	<u>5,943</u>
Expenditures:			
Per diem	2,740	2,040	700
Salaries	6,880	8,950	(2,070)
Operating expenditures	25,880	32,773	(6,893)
Capital outlay	10,280	7,061	3,219
Total expenditures	<u>45,780</u>	<u>50,824</u>	<u>5,044</u>
Excess (deficiency) of revenues over expenditures	12,471	13,370	899
Fund balances, beginning	<u>122,272</u>	<u>122,272</u>	---
Fund balances, ending	<u>\$134,743</u>	<u>\$135,642</u>	<u>\$899</u>

COMPONENT UNIT FINANCIAL STATEMENTS  
(CONSOLIDATED STATEMENTS - OVERVIEW)

CAMERON PARISH FIRE DISTRICT NO. 14

NOTICE TO FINANCIAL STATEMENTS (CONTINUED)

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(Continued)

**Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

**B. FIXED ASSETS AND LONG-TERM LIABILITIES**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated.

The fixed asset account group is not a "fund." It is concerned only with the measurement of financial position, not with measurement of results of operations.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The debt account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or 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 applied.

CANCON PARISH FLEM DISTRICT NO. 14

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

F. VACATION AND SICK LEAVE

The District does not have any full time employees; therefore, the District does not have a policy on vacation and sick leave.

G. TOTAL DEBITS IN COMBINED STATEMENTS - OVERVIEW

Total debits in the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2--CASH AND INVESTMENT COLLATERAL

At December 31, 1996, the bank balance of the District's cash and investments was \$81,377 and the book balance was \$81,377. Of the combined bank balance, \$81,377 was covered by federal depository insurance and none was nonfederalized.

NOTE 3--RECEIVABLES

Receivables at December 31, 1996 consist of ad valorem taxes receivable. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayer in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The Cancon Parish Sheriff bills and collects property taxes using the assessed values determined by the tax assessor of Cancon Parish.

For the year ended December 31, 1996 taxes of 6.10 mills were levied on property with assessed valuations totaling \$9,803,100 and were dedicated entirely for the specified purpose of the District.



CAMDEN PARISH FIRE DISTRICT NO. 14  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**NOTE 4--CHANGES IN GENERAL FIXED ASSETS**

The following is a summary of changes in fixed assets as of December 31, 1994:

	Balance at 12/31/93	Additions	Deletions	Balance at 12/31/94
Land	\$ 31,400	\$ ---	\$ ---	\$ 31,400
Equipment and Furniture	3,440	141	---	3,581
Truck equipment	56,407	748	---	57,155
Radios and beepers	13,777	---	---	13,777
Trucks	205,561	---	---	205,561
Buildings	179,664	1,142	---	180,806
System equipment	24,265	---	---	24,265
<b>Total</b>	<b>\$ 523,534</b>	<b>\$ 2,031</b>	<b>\$ ---</b>	<b>\$ 525,565</b>

**NOTE 5--CHANGES IN LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the district for the year ended December 31, 1994:

	General Obligation Bonds
Balance, December 31, 1993	\$ 39,000
Debt retired	(5,000)
Balance, December 31, 1994	\$ 34,000

## CAMERON PARISH FIRE DISTRICT NO. 34

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

## NOTE 5--FRANCHISE LONG-TERM DEBT (Continued)

The annual requirements to amortize all debt outstanding as of December 31, 1998, including interest payments of \$11,287 are as follows:

Year Ending December 31,	
1999	\$ 9,326
1998	7,867
1998	7,350
2000	6,813
2001	6,875
2002	<u>5,502</u>
Totals	\$ 41,233

There are limitations and restrictions contained in the various bond resolutions. The District is in compliance with all significant limitations and restrictions.

The debt payable on December 31, 1998 is comprised of the following issues:

General obligation bonds:  
 Fire Protection District No. 34 dated August 1, 1982, due in average annual installments of \$5,000 through August 1, 2002, with interest ranging from 10.75% to 12.75%. This issue secured by levy and collection of ad valorem taxes. \$ 38,000

## NOTE 6--PENSION PLAN

The District does not participate in any pension plans or the social security program.

## NOTE 7--LITIGATION

The District is not involved in any type litigation, nor does it have any asserted claims against it.

Schedule 1

CARRON BARBER FIRE DISTRICT NO. 14

COMPENSATION OF BOARD MEMBERS

For the year ended December 31, 1988

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 session of the Legislature.

As provided by Louisiana Revised Statute 33:2223, the board members received \$50 per diem for attendance at meetings of the board. Per diem for Patrick Hebert is at \$50 per meeting.

	Number Attended	Amount
Ernest D. Hebert, Jr.	11	\$ 550
Clement Granger	10	500
Tony Smith*	7	---
Judy Poole	8	400
Sticky Poole	12	600
Randall Jones	1	50
Brent Bower	6	300
Patrick Hebert	12	600
		<u>\$2,840</u>

\* Tony Smith attended 7 meetings but did not collect per diem.

**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1263

Louisville, Louisiana 70466-1263

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W. Michael Miller, CPA

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLIED AGREED-UPOON PROCEDURES**

Board of Commissioners  
Cameron Parish Fire District No. 14

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Cameron Parish Fire District No. 14 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Cameron Parish Fire District No. 14's compliance with certain laws and regulations during the year ended August 31, 1996, included in the accompanying Louisiana Attestation Questionnaire. 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 the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

**PUBLIC WORKS**

1. No expenditures were made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

**CODE OF ETHICS FOR PUBLIC OFFICIALS  
AND PUBLIC EMPLOYEES**

2. Management provided me with the required list of immediate family members of each board member as defined by LSA-RS 49:1101-1106, and a list of outside business interests of all board members and employees, as well as their immediate families.
3. Management provided me with a listing of all employees paid during the period under examination.
4. None of the employees included on the list of employees provided by management in procedure number two appeared on the list provided by management in agreed-upon procedure number three.

### BUDGETING

3. Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

### ACCOUNTING AND REPORTING

4. I 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.

All of the payments were properly coded to the correct fund and general ledger account.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Directors. In addition, each of the disbursements were traced to the entity's check book where they were approved by the full board.

### MEETINGS

7. Cameron Parish Fire District No. 14 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agenda.

### DEBT

8. I 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.

### FINANCES AND FININGS

9. A reading of the minutes of the entity for the year indicated no approval for advances and loans. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1287

Monroe, Louisiana 70498-1287

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W. Michael Smith, CPA

**Board of Commissioners**

**Cameron Parish Fire District No. 101**

I have compiled the accompanying general purpose financial statements of Cameron Parish Fire District No. 101 as of December 31, 1996, and the related statements of revenues, expenditures, and changes in fund balances for the year then ended, in accordance with the Statements on Standards for Accounting and Review Services 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Elliott & Assoc. "APAC"*  
Monroe, Louisiana  
May 5, 1997

CAMDEN WATER FIRE DISTRICT NO. 14  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1998

	General Fund	Debt Service	Totals (Memorandum Only)
<b>Revenues:</b>			
Ad valorem taxes (Note 3)	\$ 62,878	\$ 7,412	\$ 70,290
Interest	2,428	---	2,428
Miscellaneous	3,880	---	3,880
Total revenues	<u>69,186</u>	<u>7,412</u>	<u>76,598</u>
<b>Expenditures:</b>			
Per diem	2,040	---	2,040
Salaries	4,950	---	4,950
Operating expenditures	32,773	---	32,773
Principal payments (Note 5)	---	5,000	5,000
Interest expense (Note 5)	---	2,752	2,752
Capital outlay (Note 4)	2,051	---	2,051
Total expenditures	<u>43,814</u>	<u>7,752</u>	<u>51,566</u>
Surplus (deficiency) of revenues over expenditures	25,372	(1,340)	24,032
Fund balances, beginning	122,279	17,284	139,563
Fund balances, ending	<u>147,651</u>	<u>15,944</u>	<u>163,595</u>

The accompanying notes are an integral part of this statement.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you. This report is intended solely for the use of management of Cameron Parish Fire District No. 14 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

*Elliott & Assoc. "APAC"*  
Monroe, Louisiana  
May 4, 1997



**SUPPLEMENTARY INFORMATION**

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CADDOUS PARISH FINE  
DISTRICT NO. 14  
ANNUAL FINANCIAL REPORT  
December 31, 1966

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 JUN 25 1967

CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS  
December 31, 1990

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by SOGA Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

Cameron Parish Fire District No. 14 (the District) is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2860. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 38:1281. The District is governed by a board of five commissioners appointed by Cameron Parish Police Jury and is authorized to construct, maintain and improve the system of drainage within the District.

**A. FUND ACCOUNTING**

The accounts of the Cameron Parish Fire District No. 14 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which operating activities are controlled. The funds presented in the financial statements are described as follows:

General Fund - Maintenance Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.