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CANINEY PARISH WATERWORKS  
DISTRICT NO. 17

FINANCIAL STATEMENTS

For the year ended  
December 31, 1952

under provisions of state law, this report is a public document. A copy of the report has been distributed to the parish, or reviewed, filed and other appropriate public officials. This report is available for public inspection at the Bureau of Legislative Affairs office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date.....JAN 13 1953

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*A Professional Accounting Corporation*

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W. Michael Hines, CPA

Board of Commissioners

Comoros Parish Waterworks District No. 11

Comoros, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Comoros Parish Waterworks District No. 11 as of and for the year ended December 31, 1998, and the accompanying supplementary information, as listed in the table of contents, which is presented only for supplementary analysis purposes, 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 and supplementary schedule 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.

*W. Michael Hines*  
Elliott & Assoc. "APAC"  
Louisville, Louisiana  
June 16, 1998

## CAMERON PARISH MATROUSAGE DISTRICT NO. 31

## BALANCE SHEET

December 31, 1993

## ASSETS

|  |             |
|--|-------------|
| Current assets:                                |             |
| Cash (Note 2)                                  | \$ 41,018   |
| Cash equivalents (Note 2)                      | 330,000     |
| Receivables:                                   |             |
| ad valorem taxes (Note 3)                      | 49,514      |
| accounts (Note 3)                              | 9,243       |
| prepaid insurance                              | 3,993       |
| inventory, at cost                             | 7,985       |
| Total current assets                           | 440,753     |
| Restricted assets:                             |             |
| Cash (Notes 2 and 3)                           | 7,899       |
| Customer deposits                              | 4,883       |
| Ad valorem taxes receivable (Note 3)           | 4,812       |
| Total restricted assets                        | 17,594      |
| Fixed assets (Note 4):                         |             |
| Land   | 50,000      |
| Improvements other than land                   | 1,422,378   |
| Furniture, fixtures, and equipment             | 80,000      |
| Less: accumulated depreciation                 | (878,958)   |
| Fixed assets (net of accumulated depreciation) | 1,352,420   |
| Total assets                                   | \$1,832,767 |

See accountant's compilation report.

Exhibit A

LIABILITIES AND EQUITY

|   |            |
|---|------------|
| Current liabilities:  |            |
| Accounts payable  | \$ 2,419   |
| Payroll taxes payable   | 334        |
| Sales taxes payable   | 2,694      |
| Retirement deductions payable                                       | 4,033      |
| Total current liabilities   | 9,480      |
| Current liabilities payable from restricted assets:                 |            |
| Retirement deductions payable                                       | 210        |
| Customer deposits payable   | 4,883      |
| Accrued interest payable (Note 5)                                   | 1,344      |
| General obligation bonds payable--current (Note 5)                  | 2,800      |
| Total current liabilities payable from restricted assets            | 9,237      |
| Long-term liabilities:  |            |
| General obligation bonds payable (net of current portion)--(Note 5) | 20,000     |
| Total liabilities   | 38,717     |
| Equity:   |            |
| Contributed capital (Note 5)  | 628,238    |
| Retained earnings:  |            |
| Reserved for general obligation bond indentures                     | 7,583      |
| Unreserved  | 1,241,250  |
| Total retained earnings   | 1,248,833  |
| Total equity  | 1,876,258  |
| Total liabilities and equity  | 38,717,258 |

## CAMDEN PARISH WATERWORKS DISTRICT NO. 11

Statement of Revenues, Expenses and  
Changes in Retained Earnings

For the year ended December 31, 1997

|  |             |
|--|-------------|
| Operating Revenues:  |             |
| Charges for sales and services:                                    |             |
| Meter sales  | \$ 842,272  |
| Meter top sales  | 7,742       |
| Delinquent charges   | 816         |
| Installation charges   | 2,890       |
| Total operating revenues   | 853,720     |
| Operating expenses:  |             |
| Salaries and related benefits                                      | 71,860      |
| For dues of board members  | 1,000       |
| Operation of plant   | 41,809      |
| Depreciation   | 38,788      |
| Total operating expenses   | 153,457     |
| Operating income (loss)  | 699,263     |
| Nonoperating revenues (expenses):                                  |             |
| Ad valorem taxes (Note 3)  | 59,182      |
| Interest income  | 12,329      |
| Interest expense (Note 5)  | (3,001)     |
| Loss on disposal of asset  | (245)       |
| Gain on disposal of asset  | 251         |
| Total nonoperating revenues (expenses)                             | 68,496      |
| Net income (loss)  | 767,759     |
| Add depreciation on assets acquired<br>through contributed capital | 22,891      |
| Increase in retained earnings                                      | 48,524      |
| Retained earnings, January 1                                       | 1,025,400   |
| Retained earnings, December 31                                     | \$1,145,000 |

See accountant's compilation report.

Exhibit C

CAMERON PARISH WATERWORKS DISTRICT NO. 11  
 Statement of Revenues, Expenses and  
 Changes in Retained Earnings - Budget and Actual  
 For the year ended December 31, 1987

|   | Budget      | Actual      | Variance<br>Favorable<br>(Unfavorable) |
|---|-------------|-------------|--|
| Operating revenues:   |             |             |  |
| Charges for sales and services:                                 |             |             |  |
| Water sales   | \$ 148,000  | \$ 143,273  | \$ 4,727                               |
| Water tap fees  | 3,800       | 7,222       | 3,422                                  |
| Relinquish charges  | 4,500       | 415         | 4,085                                  |
| Installation charges  | ---         | 3,892       | 3,892                                  |
| Total operating revenues  | 156,300     | 154,802     | 1,498                                  |
| Operating expenses:   |             |             |  |
| Salaries and related benefits                                   | 70,138      | 71,860      | (1,722)                                |
| Pay dues of board members                                       | 4,000       | 3,600       | 400                                    |
| Operation of plant  | 87,705      | 66,800      | 20,905                                 |
| Depreciation  | 58,000      | 68,288      | (10,288)                               |
| Total operating expenses  | 189,843     | 190,548     | 705                                    |
| Operating income (loss)   | (33,543)    | (42,284)    | 8,741                                  |
| Nonoperating revenues (expenses):                               |             |             |  |
| Ad valorem taxes (Note 3)                                       | 52,873      | 58,703      | 4,830                                  |
| Interest income   | 12,800      | 12,324      | 576                                    |
| Interest expense (Note 5)                                       | ---         | (3,000)     | (3,000)                                |
| Loss on disposal of asset                                       | ---         | (345)       | (345)                                  |
| Gain on disposal of asset                                       | ---         | 351         | 351                                    |
| Total nonoperating revenues (expenses)                          | 65,673      | 67,033      | 1,360                                  |
| Net income (loss)   | 18,958      | 26,843      | 7,885                                  |
| Add depreciation on assets acquired through contributed capital | 22,601      | 22,601      | ---                                    |
| Increase in retained earnings                                   | 41,559      | 49,444      | 7,885                                  |
| Retained earnings, January 1                                    | 1,028,456   | 1,028,456   | ---                                    |
| Retained earnings, December 31                                  | \$1,110,015 | \$1,110,015 | \$---                                  |

See accountant's compilation report.

CAROLINE PARISH WATERWORKS DISTRICT NO. 12

Exhibit B

Statement of Cash Flows

For the year ended December 31, 1997

|   |            |
|---|------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |            |
| Operating income  |            |
| Adjustments to reconcile operating income to net cash provided by operating activities: | \$(42,244) |
| Depreciation  | 58,288     |
| Changes in assets and liabilities   |            |
| Accounts receivable   | 135        |
| Other current assets  | 712        |
| Accounts payable  | (2,088)    |
| Other current liabilities   | 4184       |
| Retirement deductions payable   | 2,270      |
| Customer deposits   | (47)       |
| Net cash provided by operating activities   | 16,866     |
| <b>CASH FLOWS FROM FINANCIAL ACTIVITIES</b>   |            |
| Ad valorem taxes  | 50,286     |
| <b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>                                     |            |
| Ad valorem taxes  | 8,466      |
| Acquisition of property, plant and equipment  | (2,344)    |
| Proceeds from sale of asset   | 353        |
| Payments of revenue bonds and other indebtedness  | (5,884)    |
| Interest paid on long-term debt   | (43,228)   |
| Net cash (used) by capital financing activities   | (42,182)   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |            |
| Interest received   | 12,328     |
| Increase in cash  | 89,297     |
| CASH, BEGINNING OF YEAR   | 304,293    |
| CASH, END OF YEAR   | \$393,600  |
| <b>CLASSIFIED AS</b>  |            |
| Current Assets  | \$378,818  |
| Restricted Assets   | 14,782     |
| Totals  | \$393,600  |

See accountant's compilation report.



CAMERON PARISH WATERWORKS DISTRICT No. 11

Notes to the Financial Statements

December 31, 1987

**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 NGA Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Standards Board 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 1986, 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 Waterworks District No. 11 "District" is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2000. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statutes 33:2011-21. The District is governed by a board of five commissioners appointed by the Cameron Parish Police Jury, who are responsible for providing water service within the boundaries of the district. In addition to the above the district is required by Louisiana Revised Statutes 33:114 to report annually by April 30 to the Legislative Auditor.

**A. FUND ACCOUNTING**

Cameron Parish Waterworks District No. 11 is organized and operated on a fund basis as a Proprietary Fund Type-Enterprise Fund. In an enterprise fund the accrual basis of accounting is utilized and revenues are recognized when earned and expenses are recognized when incurred. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and ad valorem taxes.

CAMERON PARISH WATERWORKS DISTRICT NO. 11

Notes to the Financial Statements (Continued)

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

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits, with maturities of three months or less.

**G. ACCOUNTS RECEIVABLE WRITE-OFF METHOD**

The District has adopted a write off policy wherein any account that is deemed uncollectible is written off directly when the account's collection efforts have been deemed unsuccessful.

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

The fixed assets and long-term liabilities of the waterworks district are accounted for on the balance sheet of the Enterprise Fund. The fixed assets of the district as shown on the balance sheet are recorded at historical cost. Depreciation is computed by the straight line method based on the estimated useful life of the individual assets.

**I. BASIS OF ACCOUNTING**

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

Proprietary funds follow GASB prescribed by the Governmental Accounting Standards Board and all Financial Accounting Standards Board's standards issued prior to November 30, 1988. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all events anticipated with the operation of these funds are included on the balance sheet. Fund equity, (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

CAMERON PARISH WATERWORKS DISTRICT NO. 11

Notes to the Financial Statements (Continued)

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

F. BUDGETARY PRACTICE

The Cameron Parish Waterworks District No. 11 utilizes the following budgetary practices:

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

G. 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.

H. INVENTORY

Inventories are valued at cost. Inventories in the Enterprise Fund consist of expendable supplies held for use in repairs and extending water mains of the Waterworks District. The cost is recorded as an expense at the time the item is purchased. At year end the physical inventory is adjusted to expenses and carried on the balance sheet as a current asset.

I. VACATION AND SICK LEAVE

The Cameron Parish Waterworks District No. 11 has the following policy related to vacation and sick leave:

Employees of the District accrue from 4 to 25 days annual leave each year depending on length of service. Upon resignation or retirement, unused annual leave up to a maximum of \$1,200 is paid to the employee at the employee's current rate of pay. In addition, employees of the District accrue from 12 to 18 days of sick leave each year depending on length of service. Upon resignation or retirement, unused sick leave is forfeited.

CAMERON PARISH WATERWORKS DISTRICT NO. 11  
NOTES TO THE FINANCIAL STATEMENTS (Continued)

**NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**J. CONTRIBUTED CAPITAL**

Contributed capital is amortized on a straight-line basis over the respective asset life to which the asset relates.

**NOTE 3--CASH AND CASH EQUIVALENTS**

At December 31, 1997, the carrying amount of the District's cash and cash equivalents was \$184,000 and the bank balance was \$384,551. Of the bank balance, \$194,551 was covered by Federal depository insurance, and \$190,000 was covered by collateral held in the District's name by the pledging bank's safekeeping agent.

**NOTE 4--RECEIVABLES**

Receivables at December 31, 1997 consist of the following:

|                                |                  |
|--------------------------------|------------------|
| Ad valorem taxes--unrestricted | \$ 49,506        |
| Ad valorem taxes--restricted   | 6,432            |
| Accounts                       | ____3,252        |
| Net total receivables          | <u>\$ 59,190</u> |

The amount included in the ad valorem receivable on the balance sheet is for ad valorem taxes which attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers 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 District utilizes the Cameron Parish Tax Collector/Massell to bill and collect its property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 1997, taxes of 0.10 mills were levied on property with assessed valuation totaling \$9,190,322 and were dedicated to the General Fund.

Taxes were levied upon a total assessed valuation of \$9,190,322. The total amount levied was \$9,190. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$59,782.

CANNON PARISH WATERWORKS DISTRICT NO. 11  
Notes to the Financial Statements (Continued)

**Note 4--CHANGES IN FIXED ASSETS**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is calculated by the straight-line method over the estimated useful life of the various classes of assets.

The following is a summary of changes in fixed assets as of December 31, 1997:

|                                      | <u>Land</u> | <u>Improvements<br/>other<br/>than land</u> | <u>Furniture,<br/>fixtures, &amp;<br/>equipment</u> | <u>Total</u> |
|--------------------------------------|-------------|---|---|--------------|
| Balance<br>12/31/96                  | \$10,000    | 11,822,270                                  | \$88,268  | \$12,010,538 |
| Additions                            | ---         | ---   | 2,364   | 2,364        |
| Deletions                            | ---         | ---   | (11,282)  | (11,282)     |
| Balance<br>12/31/97                  | 10,000      | 1,822,270                                   | 88,268  | 2,010,538    |
| Less:<br>Accumulated<br>depreciation | ---         | (1822,248)                                  | (128,292)   | (2050,540)   |
| Net fixed<br>assets                  | \$10,000    | \$1,240,022                                 | \$60,218  | \$1,310,240  |

The following estimated useful lives are used to compute depreciation:

|                                       |              |
|---------------------------------------|--------------|
| improvements other than land          | 40 years     |
| furniture, fixtures, and<br>equipment | 3 - 10 years |

CAMERON PARISH WATERWORKS DISTRICT NO. 11  
Notes to the Financial Statements (Continued)

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

The following is a summary of bond transactions of the Cameron Parish Waterworks District No. 11 for the year ended December 31, 1997:

|                         | General Obligation Bonds |
|-------------------------|--------------------------|
| Bonds payable, 12/31/96 | \$ 30,000                |
| Bonds retired           | —15,000                  |
| Bonds payable, 12/31/97 | \$ 25,000                |

Bonds payable at December 31, 1997 are comprised of the following individual issues:

|                                     |           |
|-------------------------------------|-----------|
| General obligation bonds:           |           |
| \$15,000 of General Obligation      |           |
| bonds dated August 1, 1992; due     |           |
| in annual installments of \$5,000   |           |
| to \$25,000 through August 1, 2002; |           |
| Interest at 10.25% = 12.75%         | \$ 25,000 |

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1997, including interest payments of \$8,669 are as follows:

| Year Ending  |                  |
|--------------|------------------|
| 1998         | \$ 7,688         |
| 1999         | 7,158            |
| 2000         | 6,613            |
| 2001         | 6,076            |
| 2002         | —5,533           |
| <b>Total</b> | <b>\$ 31,068</b> |

CANBON PARISH MATERNITY DISTRICT NO. 11

Notes to the Financial Statements (continued)

**NOTE 6--CONTRIBUTED CAPITAL**

Changes during the year ended December 31, 1997 in the contributed capital account are as follows:

|   |                  |
|---|------------------|
| Balance, 12/31/96   | \$851,000        |
| depreciation of assets acquired<br>by contributed capital | (22,881)         |
| Balance, 12/31/97   | <u>\$828,119</u> |

**NOTE 7--LITIGATION**

The district was not involved in any litigation nor did it have asserted claims lodged against it.

#### SUPPLEMENTARY INFORMATION



Schedule 2

CAMERON PARISH WATERWORKS DISTRICT NO. 13

Schedule of Compensation of Board Members

For the year ended December 31, 1992

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 24 of the 1992 session of the legislature.

As provided by Louisiana Revised Statute 33:4664, the board members received \$20 per diem for attendance at meetings of the board.

|                | 1992     |         |
|----------------|----------|---------|
|                | Number   |         |
|                | Attended | Amount  |
| Alan Berry     | 24       | \$ 480  |
| Richard Fable  | 7        | 140     |
| Harold Savoie  | 24       | 480     |
| Wrest Mason    | 24       | 480     |
| Gerald Nixford | 22       | 440     |
| Total          | 81       | \$2,020 |

See accountant's compilation report.

# ELLIOTT & ASSOCIATES, INC.

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W. Michael Elton, CPA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Cameron Parish Waterworks District No. 11  
Cameron, Louisiana

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 Waterworks District No. 11 and the legislative auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Cameron Parish Waterworks District No. 11's compliance with certain laws and regulations during the year ended June 30, 1997, included in the accompanying Louisiana Statutebook 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 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with RSA-RS 30:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000. No expenditures were made for public works exceeding \$100,000.

### 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 RSA-RS 42:1101-1124 (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 me with the required list including the noted information:

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

Management provided me with the required list.

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

None of the employees included on the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (2).

#### BUDGETING

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

Management provided me with a copy of the original budget and amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes held on December 3, 1996 which indicated that the budget had been adopted by the Board of Commissioners by a vote of 3 in favor and 2 opposed. Two amendments were made to the budget during the year in November 1997 and January 1998.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%, except in overall nonoperating revenue (expenses) section where net revenues exceeded budget by 6.53%.

## ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to proper amount and payee;

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.

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

All 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 Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full Board of Commissioners.

## POSTINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Cameron Parish Waterworks District No. 11 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 agendas.

## DEBT

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

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

indefiniteness.

#### ADVANCES AND DEBITES

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.

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

My prior year report, dated May 31, 1990, did not include any comments or unresolved matters.

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 waterworks District No. 11 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.

*Elliot H. Asue "APAC"*

Laurelville, Louisiana  
June 10, 1998

LOUISIANA ATTENTION QUESTIONNAIRE

18

Elliott & Assoc., Inc.  
Bossierville, Louisiana

In connection with your completion of our financial statements as of December 31, 1987, and for the period then ended, and as required by Louisiana Revised Statute 48:1214 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these Representations.

These representations are based on the information available to us as of 4/1, 1988.

**Public Bid Law**

It is true that we have complied with the public bid law, LS&RS 48:1212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employee or officials have accepted anything of value, whether in the form of a service, loan, or premium, from anyone that would constitute a violation of LS&RS 42:1181-1184.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under the circumstances that would constitute a violation of LS&RS 42:1187.

Yes  No

*all*

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 38:28.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 48:1, 44:2, 44:21, and 44:28.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 34:414, 34:450, and/or 35:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, without the approval of the State Bond Commission, as provided by Article VII, Section 6 of the 1874 Louisiana Constitution, Article VI, Section 18 of the 1974 Louisiana Constitution, and LSA-RS 39:1412-60-1412.68.

Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 18 of the Louisiana Constitution, LSA-RS 14:538, and an opinion 38-729.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Harold D. Sauer Chairman 4-24-98 Date  
Harold D. Sauer Office Mgr. 4-24-98 Date



**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

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BY ELLIOTT & ASSOCIATES, INC.

**OTHER COMMENTS AND RECOMMENDATIONS**

Board of Commissioners  
Cameron Parish Waterworks District No. 11  
Cameron, Louisiana

In planning and performing my attestation of the general purpose financial statements of the Cameron Parish Waterworks District No. 11 as of and for the year ended December 31, 1997, I considered the District management's assertions about certain laws and regulations during the year ended December 31, 1997.

However, during my attestation I became aware of one matter that is described as attached.

I will review the status of this comment during my next audit engagement. I have already discussed this comment and my suggestion with management personnel, and I will be pleased to discuss it in detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

*Elliott & Assoc. "APAC"*

Monroe, Louisiana  
June 18, 1998

Cameron Parish Waterworks District No. 11  
Management Letter  
December 31, 1993

**Findings:** This attestation is not being issued within the six months of the close of its December 31, 1993 fiscal year-end. This is a violation of LA R.S. #28:512(A)(5)(1)(a).

**Management Response:** The CPA performing the attestation had an external quality review performed in December 1993. Based on the results of that review, a specific letter of comment suggested that, due to the firm's size, the firm should consider retaining another qualified CPA firm to review all governmental type reports prior to issuance to improve its quality control features.

The firm adopted the recommendation; however, implementation and coordination of the pre-issuance review has delayed the release of certain reports until after the statutory deadline. Future reports beginning with the next fiscal year will be issued within the statutory time frame.