

RECEIVED
LEGISLATIVE AUDITOR

MAY 10 AM 9:32

OFFICIAL
FILE COPY

DO NOT SEND OUT

(When necessary
copies from this
copy and PLACE
BACK in FILE)

**MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 17 2000

**VERNON R
COON**

CERTIFIED PUBLIC ACCOUNTANT

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1999

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		2
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	B	5
Notes to the Financial Statements		6
	<u>Schedule</u>	<u>Page No.</u>
Independent Auditor's Reports Required by Government Auditing Standards:		
Report on Compliance and Internal Control Over Financial Reporting		16
Schedule of Findings and Questioned Costs	1	18
Summary Schedule of Prior Audit Findings	2	19



Independent Auditor's Report

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana

I have audited the general purpose financial statements of Mosquito Abatement District No. 1 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Mosquito Abatement District No. 1's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Mosquito Abatement District No. 1 of Cameron Parish, as of December 31, 1999, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated April 27, 2000 on Mosquito Abatement District No. 1 of Cameron Parish's compliance with laws and my consideration of the district's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

West Monroe, Louisiana
April 27, 2000

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

	GOVERNMENTAL FUND TYPE - GENERAL FUND	..ACCOUNT GROUPS..		TOTAL (MEMORANDUM ONLY)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$192,362			\$192,362
Accounts receivable	641,233			641,233
Inventory	86,826			86,826
Land, buildings, and equipment		\$432,761		432,761
Amount to be provided for retirement of general long-term obligations			\$6,889	6,889
TOTAL ASSETS AND OTHER DEBITS	\$920,421	\$432,761	\$6,889	\$1,360,071
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$7,769			\$7,769
Tax deducts payable	21,257			21,257
Compensated absences payable			\$6,889	6,889
Total Liabilities	29,026	NONE	6,889	35,915
Fund Equity:				
Investment in general fixed assets		\$432,761		432,761
Fund balance:				
Reserved for inventory	86,826			86,826
Unreserved - undesignated	804,569			804,569
Total Fund Equity	891,395	432,761	NONE	1,324,156
TOTAL LIABILITIES AND FUND EQUITY	\$920,421	\$432,761	\$6,889	\$1,360,071

The accompanying notes are an integral part of this statement.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1999

REVENUES

Ad valorem taxes	\$607,334
Intergovernmental - state revenue sharing (net)	9,329
Federal grants	110,525
Use of money and property - interest earnings	17,226
Other revenue	1,225
Total revenues	<u>745,639</u>

EXPENDITURES

Current - Health and Welfare:	
Personal services and related benefits	275,139
Operating services	142,777
Materials and supplies	252,475
Travel and other charges	954
Intergovernmental	21,257
Capital outlay	59,602
Total expenditures	<u>752,204</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES (6,565)

OTHER FINANCING SOURCES

Sale of fixed assets 4,702

**EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES** (1,863)

FUND BALANCE AT BEGINNING OF YEAR 893,258

FUND BALANCE AT END OF YEAR \$891,395

The accompanying notes are an integral part of this statement.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mosquito Abatement District No. 1 of Cameron Parish was created on April 4, 1972, as a political subdivision of the State of Louisiana under the provisions of Louisiana Revised Statutes 33:7721, and was established for the abatement, control, eradication, and study of mosquitos and other arthropods of public health importance within the district. The district is governed by a board of 5 commissioners who are appointed by the Cameron Parish Police Jury.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all board members of the district and can impose its will on the district, the district was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. 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 government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). All financial resources of the district are accounted for in this fund. General operating expenditures are paid from this fund.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the General Fund and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized.

Long-term obligations, such as compensated absences payable, are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term obligations account group.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Notes to the Financial Statements (Continued)

Interest income on interest bearing demand deposits is recorded at the end of the month when credited by the bank. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Based on the above criteria, ad valorem taxes and state revenue sharing have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized when paid.

Other Financing Sources

Sale of fixed assets are accounted for as other financing sources and are recognized at the time the underlying event occurs.

E. BUDGET PRACTICES

Louisiana law exempts all special districts created before December 31, 1974, from the requirements of the Local Government Budget Act. Mosquito Abatement District No. 1 of Cameron Parish was created on April 4, 1972, and accordingly, is exempt from the budgetary requirements. Management has determined that, due to the amount and nature of the expenditures, the adoption of a budget is not required for control purposes. Accordingly, the district did not adopt a budget for the year ended December 31, 1999; therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget.

F. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1999, the district has cash and cash equivalents (book balances) totaling \$192,362, as follows:

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Notes to the Financial Statements (Continued)

Demand deposits	\$92,362
Time deposits	<u>100,000</u>
Total	<u>\$192,362</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All deposits are fully secured by federal deposit insurance at December 31, 1999.

G. INVENTORY

Inventory in the General Fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time the items are purchased. Inventories are valued at the lower of cost (first-in, first-out) or market. The inventory amount reported as an asset on the balance sheet is equally offset by a reserve of fund balance to indicate that a portion of fund balance is not available for appropriation.

H. COMPENSATED ABSENCES

Employees of the district may accumulate from 5 to 25 days of annual leave, depending on their length of service. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay, not to exceed \$1,200. Employees may accumulate 18 days of sick leave each year, depending on their length of service. Sick leave may be accumulated without limitation. Any unused accumulated sick leave is forfeited by the employee at their time of resignation or retirement.

The cost of leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

As reflected on Statement A, at December 31, 1999, employees of the district have accumulated and vested \$6,889 of employee leave benefits, computed in accordance with GASB Codification Section C60.

MOSQUITO ABATEMENT DISTRICT NO. 1
 OF CAMERON PARISH
 Creole, Louisiana
 Notes to the Financial Statements (Continued)

I. RISK MANAGEMENT

The district is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the district maintains commercial insurance policies covering; automobile liability, collision; surety bond coverage; airplane liability; and property insurance. In addition to the above policies; the district maintains a general liability policy and an errors and omissions policy. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

J. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The district has an authorized tax millage of 5.00 mills for general maintenance and operation of the district. The tax expires with the 2001 tax roll. For the year ended December 31, 1999, the district levied 5.47 mills as a result of reassessments of taxable property as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 1999 assessed valuation (amounts expressed in thousands):

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$8,393	6.31%
ANR Pipeline Company	6,809	5.12%
Dynegy Midstream Incorporated	4,802	3.61%
Transcontinental Gas Pipeline	4,344	3.27%
Texas Eastern Transmission Corporation	3,844	2.89%
Higman Barge Lines	3,465	2.61%
Omega Protein	3,023	2.27%
Tenneco	3,011	2.26%

MOSQUITO ABATEMENT DISTRICT NO. 1
 OF CAMERON PARISH
 Creole, Louisiana
 Notes to the Financial Statements (Continued)

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Transcanada Gas Processing USA	\$2,442	1.84%
BP - Amoco	2,361	1.77%
Total	<u>\$42,494</u>	<u>31.95%</u>

3. RECEIVABLES

The General Fund receivables of \$641,233 at December 31, 1999, are as follows:

<u>Class of Receivable</u>	
Ad valorem taxes	\$635,513
State revenue sharing	<u>5,720</u>
Total	<u>\$641,233</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1999:

	Balance January 1	<u>Additions</u>	<u>Deletions</u>	Balance December 31
Land	\$15,000			\$15,000
Buildings	46,356			46,356
Equipment	366,086	\$59,602	(\$54,283)	371,405
Total	<u>\$427,442</u>	<u>\$59,602</u>	<u>(\$54,283)</u>	<u>\$432,761</u>

5. PENSION PLAN

Substantially all employees of Mosquito Abatement District No. 1 of Cameron Parish are members of the Parochial Employees Retirement System of Louisiana (System). The system is a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plans A and B, with separate assets and benefit provisions. Participating employees of the district are members of Plan B.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Notes to the Financial Statements (Continued)

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of final-average salary or \$70 multiplied by total years of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the district is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The district's contributions to the System under Plan B for the years ending December 31, 1999, 1998, and 1997, were \$4,001, \$3,910, and \$3,875, respectively, equal to the required contributions for each year.

**6. POSTRETIREMENT HEALTH CARE
AND LIFE INSURANCE BENEFITS**

The Mosquito Abatement District No. 1 of Cameron Parish provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the district's employees become eligible for these benefits if they reach normal retirement age while working for the district. These

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Notes to the Financial Statements (Continued)

benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the district. The district's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For 1999, two retirees received benefits totaling \$1,911.

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of changes in compensated absences for the year ended December 31, 1999:

Compensated absences payable - January 1, 1999	\$6,702
Additions	59,356
Deductions	<u>(59,169)</u>
Compensated absences payable - December 31, 1999	<u>\$6,889</u>

8. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1999, nor is it aware of any unasserted claims.

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

MOSQUITO ABATEMENT DISTRICT NO. 1 OF CAMERON PARISH Creole, Louisiana

I have audited the general purpose financial statements of Mosquito Abatement District No. 1 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1999, and for the year then ended, and have issued my report thereon dated April 27, 2000. I conducted my 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 Mosquito Abatement District No. 1 of Cameron Parish's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Mosquito Abatement District No. 1 of Cameron Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected withing a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS


SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1999

This report is intended for the information of the board of commissioners of Mosquito Abatement District No. 1 of Cameron Parish and management of the district and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'West Monroe, Louisiana', written in a cursive style.

West Monroe, Louisiana
April 27, 2000

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Mosquito Abatement District No. 1 of Cameron Parish.
2. No instances of noncompliance material to the financial statements of Mosquito Abatement District No. 1 of Cameron Parish were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the *Independent Auditor's Report on Internal Control Over Financial Reporting*.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999**

There were no audit findings reported in the audit for the year ended December 31, 1998.