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CAMERON PARISH WATERWORKS
DISTRICT NO. 9
CAMERON PARISH POLICE JURY
Grand Cheniere, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

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 JUN 28 2000

CAMERON PARISH WATERWORKS
DISTRICT NO. 9
CAMERON PARISH POLICE JURY
Grand Cheniere, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

For the year ended December 31, 1999

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ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

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W. Micheal Elliott, CPA

UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Cameron Parish Waterworks District No. 9
Grand Cheniere, Louisiana

I have audited the accompanying general-purpose financial statements of the Cameron Parish Waterworks District No. 9, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cameron Parish Waterworks District No. 9'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 the standards applicable to financial audits contained in *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 general-purpose 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 above present fairly, in all material respects, the financial position of the Cameron Parish Waterworks District No. 9 as of and for the year ended December 31, 1999, and the results of its 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 May 24, 2000, on my consideration of the Cameron Parish Waterworks District No. 9's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District taken as a whole. The accompanying schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly state, in all material respects, in relation to the basic financial statements taken as a whole.

Elliott & Assoc "APAC"

Leesville, Louisiana

May 24, 2000

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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
Cameron Parish Waterworks District No. 9
Grand Cheniere, Louisiana

I have audited the financial statements of the Cameron Parish Waterworks District No. 9 as of and for the year ended December 31, 1999, and have issued my report thereon dated May 24, 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 the Cameron Parish Waterworks District No. 9's financial statements are free of material misstatement, I 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 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 the Cameron Parish Waterworks District No. 9'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 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 within 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.

This report is intended solely for the information and use of management, others within the organization, the Board of Commissioners, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Elliott & Assoc. "ALAC"
Leesville, Louisiana
May 24, 2000

Cameron Parish Waterworks District No. 9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 1999

I have audited the financial statements of Cameron Waterworks District No. 9 as of and for the year ended December 31, 1999, and have issued my report thereon dated May 24, 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. My audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses	() Yes	(X) No
Reportable Conditions	() Yes	(X) No

Compliance

Compliance Material to Financial Statements	() Yes	(X) No
---	---------	--------

b. Federal Awards

Internal Control

Material Weaknesses	() Yes	() No	(X) N/A
Reportable Conditions	() Yes	() No	(X) N/A

Type of Opinion On Compliance For Major Programs

Unqualified ()	Qualified ()
Disclaimer ()	Adverse ()
N/A (X)	

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

() Yes () No (X) N/A

c. Identification of Major Programs

None

\$ N/A

() Yes () No (X) N/A

N/A

N/A

CAMERON PARISH WATERWORKS
DISTRICT NO. 9

BALANCE SHEET

December 31, 1999

ASSETS

Current assets:

Cash and cash equivalents (Note 2)	\$ 77,890
Receivables (Note 3)	
Ad valorem taxes	169,898
Federal revenue sharing	---
Accounts - water sales	27,870
Inventory, at cost	<u>4,471</u>
Total current assets	<u>280,128</u>

Restricted assets:

Cash and cash equivalents (Note 2)	5,048
Ad valorem taxes receivable (Note 3)	<u>6,699</u>
Total restricted assets	<u>11,747</u>

Fixed assets (Note 4):

Land	20,000
Buildings	508,478
Improvements other than buildings	4,424,088
Furniture, fixtures, and equipment	168,574
Less: accumulated depreciation	<u>(1,642,632)</u>
Fixed assets (net of accumulated depreciation)	<u>3,478,509</u>

Total assets \$3,770,384

The accompanying notes are an integral part of this statement.

Exhibit A

LIABILITIES AND EQUITY

Current liabilities:

Accounts payable	\$ 3,013
Customer deposits	91
Deferred revenue	4,043
Payroll related payables	29,824
Accrued interest payable (Note 5)	408
Ad valorem deductions payable	5,368
Interest payable-bank notes (Note 5)	4,211
Sales tax payable	481
Current portion-notes payable (Note 5)	<u>46,353</u>
Total current liabilities	<u>93,792</u>

Current liabilities payable from
restricted assets:

Ad valorem deductions payable	212
Accrued interest payable (Note 5)	475
General obligation bonds payable--current (Note 5)	<u>5,000</u>

Total current liabilities payable from restricted assets	<u>5,687</u>
---	--------------

Long-term liabilities:

Notes payable-long-term portion-bank (Note 5)	66,078
General obligation bonds payable (net of current portion)--(Note 5)	<u>15,000</u>
Total liabilities	<u>180,557</u>

Equity:

Contributed capital (Note 6)	<u>1,536,481</u>
------------------------------	------------------

Retained earnings:

Reserved for general obligation bond indentures (Note 8)	6,061
Unreserved-undesignated	<u>2,047,286</u>

Total retained earnings	<u>2,053,347</u>
-------------------------	------------------

Total equity	<u>3,589,827</u>
--------------	------------------

Total liabilities and equity	<u>\$3,770,384</u>
------------------------------	--------------------

CAMERON PARISH WATERWORKS
DISTRICT NO. 9Statement of Revenues, Expenses and
Changes in Retained Earnings

For the year ended December 31, 1999

Operating revenues:	
Water sales	\$ 139,012
Penalty income	1,772
Installation service	<u>16,172</u>
Total operating revenues	<u>156,956</u>
Operating expenses:	
Salaries and related benefits	135,953
Operation of plant	98,605
Board member per diem	3,480
Depreciation (Note 4)	<u>119,058</u>
Total operating expenses	<u>357,097</u>
Operating loss	<u>(200,141)</u>
Nonoperating revenues (expenses):	
Ad valorem taxes and state revenue sharing (Note 3)	138,144
Interest income	3,528
Interest expense (Note 5)	(6,971)
Deduction from ad valorem tax (Note 7)	(5,580)
Rent revenue	300
Miscellaneous income	<u>335</u>
Total nonoperating revenues (expenses)	<u>129,756</u>
Net loss	(70,385)
Add depreciation on assets acquired through contributed capital (Note 7)	<u>49,896</u>
Decrease in retained earnings	(20,489)
Retained earnings, beginning	<u>2,073,836</u>
Retained earnings, ending	<u>\$2,053,347</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH WATERWORKS
DISTRICT NO. 9
Statement of Cash Flows
For the year ended December 31, 1999

CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$(200,141)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	119,058
Changes in assets and liabilities:	
Accounts receivable	(15,904)
Other current assets	1,158
Accounts payable	(724)
Other current liabilities	15,311
Deferred revenue	(167)
Customer deposits	<u>98</u>
Net cash (used) by operating activities	<u>\$(81,311)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Ad valorem taxes	(1,502)
Miscellaneous income	<u>635</u>
Net cash (used) by noncapital financing activities	<u>\$(867)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Ad valorem taxes	127,400
Federal revenue sharing	922
Acquisition of property, plant and equipment	(50,502)
Interest paid	(7,090)
Proceeds from issuance of debt	50,000
Payment on long-term debt	<u>(34,064)</u>
Net cash provided by capital financing activities	<u>86,666</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>3,528</u>
Increase in cash	8,016
CASH, BEGINNING OF YEAR	<u>74,922</u>
CASH, END OF YEAR	<u>\$ 82,938</u>
CLASSIFIED AS	
Current Assets	\$ 77,890
Restricted Assets	<u>5,048</u>
Totals	<u>\$ 82,938</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements

December 31, 1999

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. The Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by NCGA 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 transaction 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 Waterworks District No. 9 "District" is a component unit of the Cameron Parish Police Jury as defined by GASB codification Section 2100. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statutes 33:3811-21. The District is governed by a board of 5 commissioners appointed by the Cameron Parish Police Jury, who are responsible for providing water service within the boundaries of the district.

A. FUND ACCOUNTING

Cameron Parish Waterworks District No. 9 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.

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

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

B. 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 GAAP prescribed by the Governmental Accounting Standards Board and all Financial Accounting Standards Board's standards issued prior to November 30, 1989. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets associated 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.

C. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana, or United States bonds, treasury bills and notes, or certificates.

D. RESTRICTED ASSETS

Certain proceeds of the Enterprise Fund general obligation bonds as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The restricted assets include revenue bond reserve accounts.

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

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

E. FIXED ASSETS AND LONG-TERM LIABILITIES

The fixed assets and long-term liabilities of the water 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.

F. 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.

G. VACATION AND SICK LEAVE

The Cameron Parish Waterworks District No. 9 has the following policy related to vacation and sick leave:

Employees of the District accrue from 5 to 25 days annual leave each year depending on length of service. Upon resignation or retirement, unused annual leave is paid to the employee at the employee's current rate of pay. In addition, employees 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.

H. 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.

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

NOTE 2--CASH AND CASH EQUIVALENTS

Under state law, the District may deposit funds with 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 United States bonds, treasury notes, time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investment.

At December 31, 1999, the District had cash and investments as follows:

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
Cash (demand deposits) and certificate of deposit	<u>\$ 72,890</u>	<u>\$ 5,048</u>	<u>\$ 82,938</u>

At year end, the carrying amount of the District's deposits (demand deposits and certificates of deposit) were \$74,922, and the bank balances were \$102,960. Included in the book balance is \$150 in petty cash. A summary of collateralization of bank balances is presented below.

Insured (Federal deposit insurance)	\$102,960
Uncollateralized (In accordance with GAAP - See below)	<u>---</u>
	<u>\$102,960</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. The market value of the pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent.

NOTE 3--RECEIVABLES

Receivables at December 31, 1999 consist of the following:

Ad valorem taxes--unrestricted	\$169,898
Ad valorem taxes--restricted	6,699
Accounts - water sales	27,870
Federal revenue sharing	<u>---</u>
Net total receivables	<u>\$204,467</u>

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

NOTE 3--RECEIVABLES (Continued)

The amount included in the ad valorem receivables 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/Sheriff to bill and collect its property taxes for debt services purposes using the assessed values determined by the tax assessor of Cameron Parish.

Restricted ad valorem taxes are dedicated toward debt retirement listed in Note 5.

For the year ended December 31, 1999, taxes of 6.59 mills were levied on property with assessed valuation totaling \$26,807,347.

The total amount levied was \$176,661. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$138,144.

NOTE 4--CHANGES IN FIXED ASSETS

The following is a summary of changes in fixed assets as of December 31, 1999:

	<u>Land</u>	<u>Buildings</u>	<u>Improvements other than buildings</u>	<u>Furniture, fixtures & equipment</u>	<u>Total</u>
Balance, 12/31/98	\$20,000	\$ 508,478	\$4,378,519	\$165,357	\$5,072,354
Additions	---	---	45,569	4,933	50,502
Deletions	---	---	---	(1,716)	(1,716)
Balance, 12/31/99	20,000	508,478	4,424,088	168,574	5,121,140
Less: Accumulated depreciation	---	161,453	1,338,800	142,379	1,642,632
Net fixed assets 12/31/99	<u>\$20,000</u>	<u>\$ 347,025</u>	<u>\$3,085,289</u>	<u>\$ 26,195</u>	<u>\$3,478,509</u>

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

NOTE 4--CHANGES IN FIXED ASSETS (Continued)

The following estimated useful lives are used to compute depreciation:

Buildings	45 years
Improvements other than buildings	45 years
Furniture, fixtures and equipment	3-11 years

NOTE 5--CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the Cameron Parish Waterworks District No. 9 for the year ended December 31, 1999:

Bonds payable, Dec 31, 1999	\$ 25,000
Bonds retired:	
1999	<u>5,000</u>
Bonds payable, Dec. 31, 1999	20,000
Less: current portion	<u>(5,000)</u>
Long-term portion at Dec. 31, 1999	<u>\$ 15,000</u>

Bonds payable at December 31, 1999 are comprised of the following:

\$1,950,000 of general obligation bonds dated April 1, 1983; due in annual installments of \$5,000 - \$290,000 through 2003; interest at 8.25 - 9.50%	<u>\$ 20,000</u>
---	------------------

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1999, including interest payments of \$3,800 are as follows:

Year Ending

2000	\$ 6 663
2001	6,188
2002	5,712
2003	<u>5,237</u>
Total	<u>\$23,800</u>

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

NOTE 5--CHANGES IN LONG-TERM DEBT (Continued)

During the year ended December 31, 1996, the District entered into the a five year loan agreement with Cameron State Bank and borrowed \$150,000 at 4.88% to help finance a new water well.

Under the terms of the agreement the District pays an annual payment of \$33,507 on January 31st of each year from 1998 through 2001.

The following is a summary of the note payable transaction for the year ended December 31, 1999:

Note payable - January 1, 1999	\$ 91,495
Less: principal payments	(29,064)
Balance - December 31, 1999	<u>\$ 62,431</u>

The annual requirements to amortize the debt as of December 31, 1999, including interest of \$4,583 are as of follows:

<u>Year Ended</u>	
2000	\$ 33,507
2001	<u>33,507</u>
Total	<u>\$ 67,014</u>

During the year ended December 31, 1999, the District entered into a three year loan agreement with Cameron State Bank and borrowed \$50,000 at 4.86% to help finance the purchase of water meters to install in the District to begin metering water service. Under the terms of the agreement the District pays an annual payment of \$18,335 on May 4th of each year from 2000 through 2002.

The following is a summary of the note payable transaction for the year ended December 31, 1999:

Note payable - January 1, 1999	\$ ---
Plus: Proceeds from issuance of debt	50,000
Less: Principal payments	---
Balance - December 31, 1999	<u>\$ 50,000</u>

The annual requirements to amortize the debot as of December 31, 1999, including interest of \$5,006 are as follows:

<u>Year Ended</u>	
2000	\$18,335
2001	18,335
2002	<u>18,336</u>
Total	<u>\$55,006</u>

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Notes to the Financial Statements (Continued)

NOTE 6--CONTRIBUTED CAPITAL

Changes during the year ended December 31, 1999 in the contributed capital account are as follows:

Balance, 12/31/98	\$1,586,377
Depreciation of assets acquired by contributed capital	<u>(49,896)</u>
Balance, 12/31/99	<u>\$1,536,481</u>

NOTE 7--RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance as outlined in the following table. Settled claims did not exceed commercial coverage for any of the past three fiscal years.

	LIMITS OF COVERAGE
Workmen's compensation	\$ 225,000
Auto liability	1,000,000
Commercial general liability	2,000,000
District-owned buildings and equipment	989,647

The District covers all other losses, claim settlements, and judgments from operating resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

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

NOTE 8--RETAINED EARNINGS-RESERVED

The \$6,061 in reserved retained earnings represents the allocated portion of retained earnings dedicated to general obligation bond debt service.

SUPPLEMENTARY INFORMATION

CAMERON PARISH WATERWORKS DISTRICT NO. 9

Compensation of Board Members

For the year ended December 31, 1999

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Legislature.

As provided by Louisiana Revised Statute 33:4564, the board members received \$60 per diem for attendance at meetings of the board in 1995.

	<u>1999</u>	
	<u>Number</u>	<u>Amount</u>
	<u>Attended</u>	
Curtis Nunez	13	\$ 780
Melvin Theriot	12	720
Wendell Rutherford	12	720
Jeanette Savoie	12	720
John A. Conner	9	<u>540</u>
Totals		<u>\$3,480</u>

See independent auditor's report.

Cameron Parish Waterworks District No. 9
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended December 31, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See independent auditor's report.

Cameron Parish Waterworks District No. 9
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended December 31, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENT**

N/A

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

N/A

SECTION III MANAGEMENT LETTER

N/A

See independent auditor's report.