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**WORLDWIDE INVESTMENT DISTRICT NO. 1
OF CLAMBERTON PARISH
Gretna, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1990**

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

Release Date 4-22-98

**VERNON R
COON**
LEGISLATIVE AUDITOR

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

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report		2
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	5
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	B	6
Notes to the Financial Statements		7
Independent Auditor's Reports Required by Government Auditing Standards:		
Report on Internal Control Structure		17
Report on Compliance With Laws and Regulations		20



Independent Auditor's Report

VERNON R. COON

Institute of Certified
Public Accountants

MEMBER OF AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

OFFICES LOCATED IN
NEW ORLEANS,
BOSTON, AND
NEW YORK, NEW YORK

MOSQUITO ABATEMENT DISTRICT NO. 1 OF CAMERON PARISH Circot, 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, 1997, 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. These 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, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

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MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Creole, Louisiana
Independent Auditor's Report
December 31, 1997

In accordance with *Government Auditing Standards*, I have also issued a report dated April 9, 1998 on my consideration of the internal control structure of Mosquito Abatement District No. 1 of Cameron Parish and a report dated April 9, 1998 on the district's compliance with laws and regulations.



West Monroe, Louisiana
April 9, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
		GENERAL FUND ASSETS	GENERAL LONG TERM DEBT	
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$162,548			\$162,548
Accounts receivable	661,884			661,884
Inventory	184,022			184,022
Land, buildings, and equipment		\$296,769		296,769
Amount to be provided for retirement of general long-term obligations			\$6,149	6,149
TOTAL ASSETS AND OTHER DEBITS	\$1,094,224	\$296,769	\$6,149	\$1,403,292
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$749			\$749
Tax delinquents payable	21,250			21,250
Compensated absences payable			\$6,149	6,149
Total Liabilities	22,299	NONE	6,149	28,448
Fund Equity:				
Investment in general fixed assets		\$296,769		296,769
Fund Balances:				
Reserved for inventory	184,022			184,022
Unreserved - undesignated	804,852			804,852
Total Fund Equity	988,874	296,769	NONE	1,285,643
TOTAL LIABILITIES AND FUND EQUITY	\$1,014,274	\$296,769	\$6,149	\$1,413,292

The accompanying notes are an integral part of this statement.

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

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1997

REVENUES	
Ad valorem taxes	\$821,687
Intergovernmental - state revenue sharing (net)	11,195
Payment in lieu of taxes	20,514
Use of money and property - interest earnings	16,408
Total revenues	<u>869,804</u>
EXPENDITURES	
Current - Health and Welfare:	
Personal services and related benefits	262,781
Operating services	64,725
Materials and supplies	172,605
Travel and other charges	902
Intergovernmental	21,390
Capital outlay	31,588
Total expenditures	<u>554,691</u>
EXCESS OF REVENUES OVER EXPENDITURES	315,113
OTHER FINANCING SOURCES	
Sale fixed assets	<u>2,741</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	317,854
FUND BALANCE AT BEGINNING OF YEAR	<u>869,191</u>
FUND BALANCE AT END OF YEAR	<u>1,187,048</u>

The accompanying notes are an integral part of this statement.

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

Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mosquito Abatement District No. 1 of Cameron Parish was created on April 4, 1872, as a political subdivision of the State of Louisiana under the provisions of Louisiana Revised Statutes 33:7121, and was established for the abatement, control, eradication, and study of mosquitoes 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
Crotche, 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
Cresco, 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.

B. 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
Crotte, 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.

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, 1975, 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, 1997; 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, 1997, the district has cash and cash equivalents (book balances) totaling \$162,548, as follows:

Demand deposits	\$42,548
Time deposits	<u>120,000</u>
Total	<u>\$162,548</u>

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

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.

Cash and cash equivalents (bank balances) at December 31, 1997, are secured as follows:

Bank balances	<u>\$177,407</u>
Federal deposit insurance	\$152,407
Pledged securities (uncollateralized)	<u>300,363</u>
Total	<u>\$630,177</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than the name of the district, they are considered uncollateralized (Category X) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 34:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

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 3 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.

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

The cost of leave privileges, computed in accordance with the GASB Codification Section 060, 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, 1997, employees of the district have accumulated and vested \$6,148 of employee leave benefits, computed in accordance with GASB Codification Section 060.

**1. 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 2000 tax roll. For the year ended December 31, 1997, the district levied 5.08 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 1997 assessed valuation (amounts expressed in thousands):

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$7,662	5.44%
Warren NGL, Incorporated	7,270	5.14%
ANSR Pipeline Company	7,164	5.06%
Transcontinental Gas Pipeline	4,034	2.83%
Anasco Production Company	3,697	2.61%
Texas Eastern Transmission Corporation	3,689	2.60%
Trico Marine Assets, Inc.	3,248	2.30%

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

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Cargo Industrial Products	3,118	2.31%
Highman Barge Lines, Inc.	3,106	2.29%
Tenneco, Incorporated	3,072	2.17%
Total	<u>9,296</u>	<u>72.78%</u>

3. RECEIVABLES

The General Fund receivables of \$663,804 at December 31, 1997, are as follows:

<u>Class of Receivable</u>	
Ad valorem taxes	\$655,425
State revenue sharing	8,379
Total	<u>\$663,804</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1997:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
Land	\$15,000			\$15,000
Buildings	46,398			46,398
Equipment	328,625	531,088	(527,300)	332,413
Total	<u>\$389,981</u>	<u>\$531,088</u>	<u>(527,300)</u>	<u>\$393,769</u>

5. PENSION PLAN

Substantially all employees of Mosquito Abatement District No. 1 of Cameron Parish are members of the Parishwide 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 35 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 employer'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 age 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 70899-0619, or by calling (504) 928-1361.

Under Plan B, members are required by state statute to contribute 2.8 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 2.9 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, 1997, 1996, and 1995, were \$1,073, \$1,545, and \$1,511, 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

MOQUITTO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Crowle, 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 employees 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 1997, two retirees received benefits totaling \$1,802.

**7. CHANGES IN GENERAL LONG-TERM
OBLIGATIONS**

The following is a summary of changes in compensated absences for the year ended December 31, 1997:

Compensated absences payable - January 1, 1997	\$6,124
Additions	59,052
Deductions	<u>(58,027)</u>
Compensated absences payable - December 31, 1997	<u>\$6,149</u>

8. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1997, nor is it aware of any unasserted claims.

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

The following independent auditor's reports on internal control structure and compliance 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 Internal Control Structure**

**MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Cecile, 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, 1997, and for the year then ended, and have issued my report thereon dated April 9, 1998.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

The management of Mosquito Abatement District No. 1 of Cameron Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

VERNON R. COON
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

**SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
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MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Crotts, Louisiana

Independent Auditor's Report on
Internal Control Structure
December 31, 1997

In planning and performing my audit of the general purpose financial statements of Mosquito Abatement District No. 1 of Cameron Parish, for the year ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted the following matter involving the internal control structure and its operation which I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the district's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

All accounting functions of the district, i.e., depositing and posting receipts and preparing, posting and issuing checks are performed by one individual. Such functions are not compatible and should be performed by separate individuals, however, because of the size of the district and its limited revenues, it is not economically feasible to correct this deficiency.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, I do not consider the reportable condition described above to be a material weakness.

MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Crotte, Louisiana
Independent Auditor's Report on
Internal Control Structure
December 31, 1997

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. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
April 9, 1998



**Independent Auditor's Report on
Compliance With Laws and Regulations**

**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 composed unit of the Cameron Parish Police Jury, as of December 31, 1997, and for the year then ended, and have issued my report thereon dated April 9, 1998.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Government Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to Mosquito Abatement District No. 1 of Cameron Parish is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the district's compliance with certain provisions of laws and regulations. However, the objective my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

VERNON R. COON
AUDITOR GENERAL OF LOUISIANA

OFFICE OF THE AUDITOR GENERAL
PUBLIC ADMINISTRATION

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

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MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Cresco, Louisiana
Independent Auditor's Report
on Compliance, Etc.
December 31, 1997

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. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
April 9, 1998