

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

**General Purpose Financial Statement
With Independent Auditors' Report
As of and for the Year Ended
December 31, 2005**

Under provisions of state law this report is a public document. A copy of the report shall be submitted to the entity and other appropriate public officials. The reports are 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 1-25-06

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

General Purpose Financial Statements
With Independent Auditors' Report
As of and for the Year Ended
December 31, 2005

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LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

7015 TORRE LITTLE DR
CHARLHOLM, MISSISSIPPI 39208

Independent Auditors' Report

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

We 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, 2003, 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. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U. S. 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 we 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. We believe that our audit provides a reasonable basis for our opinion.

In our 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, 2003, and for results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 3, 2004, on Mosquito Abatement District No. 1 of Cameron Parish's compliance with certain provisions of laws, regulations, contracts, and grants and our 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 our audit.

Little & Associates

Monroe, Louisiana
May 3, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

MOQUITTO ABATISSMENT DISTRICT NO. 1
OF CAMERON PARISH
Cresco, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2005

| | GOVERNMENTAL FUND TYPE - GENERAL FUND | ACCOUNT GROUPS | | TOTAL DIPLOMATIUM DOLL. |
|--|---|----------------------------|------------------------------|-------------------------------|
| | | GENERAL FIXED ASSETS | GENERAL LONG-TERM DEBT | |
| ASSETS AND OTHER DEBITS | | | | |
| Cash and cash equivalents | \$325,329 | | | \$325,329 |
| Accounts receivable | 1,379,581 | | | 1,379,581 |
| Inventory | 183,983 | | | 183,983 |
| Land, buildings, and equipment | | \$318,061 | | \$318,061 |
| Amount to be provided for retirement of general long-term obligations | | | \$6,369 | 6,369 |
| TOTAL ASSETS AND OTHER DEBITS | \$1,898,903 | \$318,061 | \$6,369 | \$2,416,333 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts payable | \$50,762 | | | \$50,762 |
| Compensated absences payable | | | \$6,369 | 6,369 |
| Total Liabilities | \$5,762 | NONE | 6,369 | \$7,131 |
| Fund Equity: | | | | |
| Investment in general fixed assets | | \$318,061 | | \$318,061 |
| Fund balance: | | | | |
| Reserved for inventory | 183,983 | | | 183,983 |
| Unreserved - undesignated | 1,654,055 | | | 1,654,055 |
| Total Fund Equity | 1,838,038 | \$318,061 | NONE | 2,156,099 |
| TOTAL LIABILITIES AND FUND EQUITY | \$1,898,903 | \$318,061 | \$6,369 | \$2,416,333 |

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 B

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2003

| | |
|--|--------------------|
| REVENUES | |
| Ad valorem taxes | \$1,400,656 |
| Intergovernmental revenues: | |
| Federal grant - in lieu of taxes | 11,530 |
| State grant - state revenue sharing (net) | 10,432 |
| Other - Calcasieu Parish Contract | 3,035 |
| Use of money and property - interest earnings | 11,788 |
| Total revenues | <u>1,437,441</u> |
| EXPENDITURES | |
| Current - Health and Welfare: | |
| Personal services and related benefits | 514,633 |
| Operating services | 94,029 |
| Materials and supplies | 537,636 |
| Travel and other charges | 4,680 |
| Capital outlay | 166,092 |
| Total expenditures | <u>1,237,070</u> |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | 200,371 |
| OTHER FINANCING SOURCE (Use) | |
| Sale of Assets | 4,182 |
| Total Other financing source (use) | <u>4,182</u> |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE | |
| OVER EXPENDITURES AND OTHER USE | 204,553 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>1,734,825</u> |
| FUND BALANCE AT END OF YEAR | <u>\$1,940,008</u> |

The accompanying notes are an integral part of this statement.

Statement C

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

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(Non GAAP Basis) and Actual
For the Year Ended December 31, 2003

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------------|--|
| REVENUES | | | |
| Ad valorem taxes | \$1,360,000 | \$1,382,107 | \$82,107 |
| Intergovernmental revenues: | | | |
| Federal grant - in lieu of taxes | 12,000 | 11,530 | (470) |
| State grant - state revenue sharing (net) | 7,000 | 6,877 | (123) |
| Other - Calcasieu Parish Contract | 15,000 | 14,912 | (88) |
| Use of money and property - interest earnings | 11,000 | 11,509 | 509 |
| Total revenues | <u>1,345,000</u> | <u>1,326,915</u> | <u>81,915</u> |
| EXPENDITURES | | | |
| Current - Health and Welfare: | | | |
| Personal services and related benefits | 461,864 | 473,587 | (11,623) |
| Operating services | 66,207 | 86,306 | (20,099) |
| Materials and supplies | 667,225 | 673,787 | (6,482) |
| Travel and other charges | 6,750 | 6,680 | 70 |
| Capital outlay | 167,800 | 165,751 | 2,049 |
| Total expenditures | <u>1,369,846</u> | <u>1,406,011</u> | <u>(36,065)</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | (124,846) | (79,136) | 45,820 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>552,415</u> | <u>543,036</u> | <u>(9,379)</u> |
| FUND BALANCE AT END OF YEAR | <u>\$427,469</u> | <u>\$463,900</u> | <u>\$36,441</u> |

The accompanying notes are an integral part of this statement.

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

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

I. 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 33:772 L, 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 directors 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.

MOQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Cresco, 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 recorded in the general fixed asset account group.

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 measurable and available (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 through the tax sale of the ensuing year.

**MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH
Coode, 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

A preliminary budget for the ensuing year is prepared by the board of directors and made available to the public. The budget is then adopted during the regular December meeting. The proposed budget for the General Fund is prepared on the cash basis of accounting. The budget is established and controlled by the board of directors at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of directors.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no subsequent amendments.

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, 2003, the district has cash and cash equivalents (book balances) totaling \$325,278, of which \$105,066 is in demand accounts and \$220,185 is in time deposit accounts.

These deposits are stated at cost, which approximates market. Under state law, these deposits,

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

Notes to the Financial Statements (Continued)

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, 2003.

G. INVENTORY

Inventory in the General Fund consists of expendable supplies held for consumption. 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 650, 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, 2003, employees of the district have accumulated and worked \$8,205 of employee leave benefits, computed in accordance with GASB Codification Section 650.

I. RISK MANAGEMENT

The district is exposed to various risk of loss related to theft; 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 and collision; surety bond coverage; workers' compensation insurance; airplane liability; and property

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

Notes to the Financial Statements (Continued)

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 U. S. generally accepted accounting principles. Neither is such data comparable to a consolidation.

1. LEVIED TAXES

The district has an authorized tax millage of 3.00 mills for general maintenance and operation of the district. The tax expires with the 2003 tax roll. For the year ended December 31, 2003, the district levied 10.00 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 2003 assessed valuation (amounts expressed in thousands):

| | 2003 Assessed Valuation | Percent of Total Assessed Valuation |
|-------------------------------|-------------------------------|--|
| Natural Gas Pipeline | 59,465 | 6.18 % |
| ANR Pipeline Co. | 6,165 | 3.97 % |
| Cligo Petroleum Co. | 4,828 | 3.14 % |
| Transcontinental Gas Pipeline | 4,287 | 2.79 % |
| Omega Protein, Inc. | 3,628 | 2.36 % |
| Tenneco, Inc. | 3,213 | 2.89 % |
| Dynegy Midstream, Inc. | 3,142 | 2.05 % |
| Cameron Telephone Co. | 2,914 | 1.90 % |
| Southern Office LTD | 2,879 | 1.87 % |
| Texas Eastern Transmission | 2,539 | 1.65 % |
| Total | <u>941,992</u> | <u>27.98 %</u> |

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

3. RECEIVABLES

The General Fund receivables of \$1,379,591 at December 31, 2003, are as follows:

| <u>Class of Receivable</u> | |
|----------------------------|--------------------|
| All valuations taxes | \$1,369,444 |
| State revenue sharing | <u>10,147</u> |
| Total | <u>\$1,379,591</u> |

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 2003:

| | <u>Balance</u> <u>January 1</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>December 31</u> |
|-----------|------------------------------------|------------------|------------------|--------------------------------------|
| Land | \$15,000 | | | \$15,000 |
| Buildings | 48,336 | | | 48,336 |
| Equipment | <u>366,258</u> | <u>\$166,092</u> | <u>(278,645)</u> | <u>453,705</u> |
| Total | <u>\$429,614</u> | <u>\$166,092</u> | <u>(278,645)</u> | <u>\$317,061</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.

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 30 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

**MOSQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH**

Crode, Louisiana

Notes to the Financial Statements (Continued)

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 80 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 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 Parishal 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 2.3 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 11:903, 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, 2003, 2002, and 2001, were \$11,819, \$5,358, and \$4,841, respectively, equal to the required contributions for each year.

**6. POST RETIREMENT 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 those benefits if they reach normal retirement age while working for the district. These 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 2003, two retirees received benefits totaling \$2,400.

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

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of changes in compensated absences for the year ended December 31, 2003:

| | |
|--|-----------------|
| Compensated absences payable - January 1, 2003 | \$5,960 |
| Additions | 71,339 |
| Deductions | <u>(71,944)</u> |
| Compensated absences payable - December 31, 2003 | <u>\$5,355</u> |

8. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2003, nor is it aware of any unasserted claims.

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

The following Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards is 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.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Mr. Todd Little, CPA
Charles R. Marchand, Jr., CPA

**Independent Auditor's Report on Compliance and on
Internal Control Over Financial Reporting
Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

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

We 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, 2003, and for the year then ended, and have issued our report thereon dated May 3, 2004. We conducted our audit in accordance with U. S. 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, we 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered Mosquito Abatement District No. 1 of Cameron Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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

MOQUITO ABATEMENT DISTRICT NO. 1
OF CAMERON PARISH

Cresco, Louisiana

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

Based on an Audit of Financial Statements, etc.

December 31, 2003

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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the directors of the Mosquito Abatement District No. 1 of Cameron Parish, management of the district, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Monroe, Louisiana

May 5, 2004

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

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' 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
Crotts, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2000

There were no audit findings reported in the audit for the year ended December 31, 2000.