

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
GRAND CHENIER, LOUISIANA

ANNUAL FINANCIAL REPORT AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Year Ended December 31, 2020

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

December 29, 2021

Board of Commissioners
Recreation District No. 9 of Cameron Parish
Grand Chenier, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Recreation District No. 9 of Cameron Parish, a component unit of the Cameron Parish Policy Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Account and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head or chief executive officer is presented for purposes of additional analysis and is not required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

Board of Commissioners
Recreation District No. 9 of Cameron Parish
Grand Chenier, Louisiana
December 29, 2021
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Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The District has not presented management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Dragon, Cassidy: Guillory

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Statement of Net Position

December 31, 2020

ASSETS	
Cash	\$ 463,296
Receivables	242,156
Capital assets:	
Land	27,000
Capital assets, net	<u>1,561,464</u>
Total assets	<u>2,293,916</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>-</u>
LIABILITIES	
Accounts payable	3,000
DEFERRED INFLOWS OF RESOURCES	
	<u>-</u>
NET POSITION	
Net investment in capital assets	1,588,464
Unrestricted	<u>702,452</u>
	<u>\$ 2,290,916</u>

See accompanying notes and independent accountants' compilation report.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Statement of Activities

Year Ended December 31, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and Changes in Net Assets Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities: General government	\$ 96,696	\$ 230	\$ -	\$ (96,466)
		General Revenues:		
			Property taxes, net	61,928
			Insurance proceeds, net	106,167
			Interest	1,350
			Total General Revenues	<u>169,445</u>
			Change in Net Position	72,979
			Net Position, beginning	<u>2,217,937</u>
			Net Position, ending	<u>\$ 2,290,916</u>

See accompanying notes and independent accountants' compilation report

FUND FINANCIAL STATEMENTS

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Balance Sheet - Governmental Fund

December 31, 2020

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	\$ 463,296	\$ 449,752
Receivable		
Ad valorem taxes, net	66,641	70,738
Other - Insurance	175,515	-
Intergovernmental - FEMA	<u>-</u>	<u>69,348</u>
Total assets	<u>705,452</u>	<u>589,838</u>
 DEFERRED OUTFLOWS OF RESOURCES		
	<u>-</u>	<u>-</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
	<u>\$ 705,452</u>	<u>\$ 589,838</u>
 LIABILITIES		
Accounts payable	<u>\$ 3,000</u>	<u>\$ -</u>
 DEFERRED INFLOWS OF RESOURCES		
	<u>-</u>	<u>-</u>
 FUND BALANCES		
Fund balance - unassigned	<u>702,452</u>	<u>589,838</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
	<u>\$ 705,452</u>	<u>\$ 589,838</u>

See accompanying notes and independent accountants' compilation report.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Reconciliation of the Balance Sheet-Governmental Fund to the
Statement of Net Position

December 31, 2020

Total fund balance for governmental fund at December 31, 2020		\$ 702,452
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 27,000	
Capital assets, net of \$549,231 accumulated depreciation	<u>1,561,464</u>	<u>1,588,464</u>
Total net position of governmental activities at December 31, 2020		<u>\$ 2,290,916</u>

See accompanying notes and independent accountants' compilation report.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Fund

Year Ended December 31, 2020

	2020	2019
REVENUES		
Ad valorem taxes (net)	\$ 61,928	\$ 70,653
Interest	1,350	161
Insurance proceeds, net	106,167	-
Usage fees	230	4,457
TOTAL REVENUES	169,675	75,271
EXPENDITURES		
General Government		
Advertising	36	36
Insurance	7,641	7,071
Miscellaneous	-	65
Office expense	357	462
Professional fees	3,000	3,020
Repairs & maintenance	3,369	21,334
Salaries	17,059	29,071
Supplies	4,840	6,496
Taxes	1,305	2,224
Telephone	1,844	1,960
Utilities	7,823	8,721
Capital Outlay	9,787	-
TOTAL EXPENDITURES	57,061	80,460
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	112,614	(5,189)
FUND BALANCE - BEGINNING	589,838	595,027
FUND BALANCE - ENDING	\$ 702,452	\$ 589,838

See accompanying notes and independent accountants' compilation report.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Fund to the Statement of Activities

Year Ended December 31, 2020

Total net changes in fund balance at December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 112,614
The change in net position reported for governmental activities in the statement of activities different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 9,787	
Depreciation expense for the year ended December 31, 2020	<u>(49,422)</u>	<u>(39,635)</u>
Total changes in net position at December 31, 2020 per Statement of Activities		<u>\$ 72,979</u>

See accompanying notes and independent accountants' compilation report.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Recreation District No. 9 of Cameron Parish was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 33:4562. The District is governed by a board of seven commissioners who are appointed by the Cameron Parish Police Jury. The District owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well being of youths of the community.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, Recreation District No. 9 of Cameron Parish includes all funds, account groups, et cetera, that are within the oversight responsibility of the Recreation District No. 9 of Cameron Parish.

As the governing authority, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 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 Cameron Parish 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 Cameron Parish Police Jury.
2. Organizations for which the Cameron Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Cameron Parish Police Jury.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Based upon the application of these criteria, Recreation District No. 9 of Cameron Parish of is a component unit of the Cameron Parish Police Jury's reporting entity.

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees and charges paid by the recipients of services offered by the District; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

The District has one fund, the General Fund, which is therefore considered its major fund.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

under accrual accounting. However, debt service expenditures are recorded only when payment is due.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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 equal the amount on deposit with the fiscal agent. At December 31, 2020, the District had \$463,223 in deposits (collected bank balances), of which all was secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

5. Budgets

A General Fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year end.

On or before the last meeting of the year, the budget is prepared by function an activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimate.

Expenditures may not legally exceed budgeted appropriations at the activity level.

6. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

7. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	40 years
Furniture and Equipment	7 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

8. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

9. Equity Classification

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unassigned net position – All other net position that do not meet the definition of “restricted” or “Net investment in capital assets”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, assigned and unassigned.

- a. Restricted fund balance – Includes fund balance amounts that are intended to be used for specific purposes based on generally outside actions.
- b. Assigned fund balance – Includes fund balance amounts that are intended to be used for specific purposes based on internal (Board) actions.
- c. Unassigned fund balance – Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the assigned fund balance.

10. Subsequent Events

Management has evaluated subsequent events through December 29, 2021, the date the financial statements were available for issue.

11. Comparative Data

Comparative totals for the prior have been presented in the accompanying financial statements in order to provide an understanding of changes in the District’s financial position and operations.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE B – AD VALOREM TAXES

For the year ended December 31, 2020, taxes were levied on taxable assessed valuations of \$22,998,588 at a millage of 3.00.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE C - CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2019 follows:

	<u>Beginning Of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Governmental activities:				
Land	\$ 27,000	\$ -	\$ -	\$ 27,000
Construction in progress	27,905	-	-	27,905
Building & improvements	2,045,825	-	-	2,045,825
Furniture and equipment	<u>47,063</u>	<u>9,787</u>	<u>28,885</u>	<u>27,965</u>
Totals at historical cost	2,147,793	9,787	28,885	2,128,695
Less accumulated depreciation for:				
Buildings & improvements	470,584	49,422	-	520,006
Furniture and equipment	<u>49,110</u>	<u>-</u>	<u>28,885</u>	<u>20,225</u>
Total accumulated depreciation	<u>519,694</u>	<u>49,422</u>	<u>28,885</u>	<u>540,231</u>
Governmental activities capital assets, net	<u>\$1,628,099</u>	<u>\$ (39,635)</u>	<u>\$ -</u>	<u>\$ 1,588,464</u>

Depreciation expense of \$49,422 was charged to general and administrative expenses.

Construction in progress of \$27,905 represents costs thru December 31, 2020 on Project 2012-19, Recreation Center Improvements. The total estimated cost of the project is estimated at \$925,000, and estimated completion date is latter 2022. The project will be 100% funded by FEMA.

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Basic Financial Statements

December 31, 2020

NOTE D – PER DIEM

As provided by Louisiana Revised Statute 33:4504, the board members may receive \$10 per diem for each regular and special meeting attended, but shall not be paid for more than twelve meetings in each year.

The Board has decided not to receive per diem.

NOTE E– RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE G – CONTINGENT LIABILITIES

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may impact the District's ongoing operations; however, the extent and severity of the potential impact is unknown at this time.

On August 27, 2020 Hurricane Laura made landfall in Southwest Louisiana as a Category 4 hurricane which was followed by Hurricane Delta on October 8, 2020. \$28,885 worth of fully depreciated equipment was destroyed with is reflected in the financial statements. The full extent of damages to the District's facilities or effects on operations have not been determined, however, any additional repairs are expected to be covered by insurance.

REQUIRED SUPPLEMENTAL INFORMATION

RECREATION DISTRICT NO. 9 OF CAMERON PARISH
Grand Chenier, Louisiana

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2020

	BUDGET		ACTUAL	VARIANCE
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)
REVENUES				
Ad valorem taxes (net)	\$ 62,175	\$ 85,134	\$ 61,928	\$ (23,206)
Interest	150	1,383	1,350	(33)
Insurance proceeds, net	-	-	106,167	106,167
Usage fees	3,800	260	230	(30)
TOTAL REVENUES	<u>66,125</u>	<u>86,777</u>	<u>169,675</u>	<u>82,898</u>
EXPENDITURES				
General Government				
Advertising	350	36	36	-
Insurance	8,000	2,929	7,641	(4,712)
Miscellaneous	-	-	-	-
Office expense	500	357	357	-
Professional fees	3,500	1,015	3,000	(1,985)
Repairs & maintenance	15,000	12,357	3,369	8,988
Salaries	32,500	19,196	17,059	2,137
Supplies	9,000	685	4,840	(4,155)
Taxes	-	-	1,305	(1,305)
Telephone	1,800	1,480	1,844	(364)
Utilities	8,500	6,354	7,823	(1,469)
Capital Outlay	1,000	3,892	9,787	(5,895)
TOTAL EXPENDITURES	<u>80,150</u>	<u>48,301</u>	<u>57,061</u>	<u>(8,760)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,025)	38,476	112,614	74,138
FUND BALANCE - BEGINNING	<u>589,838</u>	<u>589,838</u>	<u>589,838</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 575,813</u>	<u>\$ 628,314</u>	<u>\$ 702,452</u>	<u>\$ 74,138</u>

See independent accountants' compilation report.

OTHER INFORMATION

RECREATION DISTRICT NO. 9 OF CAMERON PARISH

Schedule of Compensation, Benefits and Other Payments
To Chief Executive Officer

Year Ended December 31, 2020

Chief Executive Officer: Nina Jones, Board President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

See independent accountants' compilation report.