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**RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana**

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

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

Release Date JUL 7 9 2000

**VERNON R
COON**

CERTIFIED PUBLIC ACCOUNTANT

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana

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

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Independent Auditor's Report

RECREATION DISTRICT NO. 6 OF CAMERON PARISH Cameron, Louisiana

I have audited the general purpose financial statements of Recreation District No. 6 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Recreation District No. 6 of Cameron Parish. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Recreation District No. 6 of Cameron Parish as of December 31, 1999, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of Recreation District No. 6 of Cameron Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
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RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
December 31, 1999

In accordance with *Government Auditing Standards*, I have also issued a report dated June 16, 2000 on Recreation District No. 6 of Cameron Parish's compliance with laws and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

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

West Monroe, Louisiana
June 16, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE			... ACCOUNT GROUPS ...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$237,601	\$245,942	\$137,332			\$620,875
Receivables	172,712					172,712
Due from other funds		2,365				2,365
Inventory	1,011					1,011
Land, buildings, and equipment				\$2,845,933		2,845,933
Amount available for debt service					\$15,000	15,000
Amount to be provided for retirement of general long-term					19,436	19,436
TOTAL ASSETS AND OTHER DEBITS	\$411,324	\$248,307	\$137,332	\$2,845,933	\$34,436	\$3,677,332
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$6,563					\$6,563
Due to other funds	2,365					2,365
Compensated absences payable					\$695	695
Capital lease payable					18,741	18,741
Bonds payable					15,000	15,000
Total Liabilities	<u>8,928</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>34,436</u>	<u>43,364</u>
Fund Equity:						
Investment in general fixed assets				\$2,845,933		2,845,933
Fund balances:						
Reserved for inventory	1,011					1,011
Reserved for debt service		\$15,000				15,000
Unreserved - undesignated	401,385	233,307	\$137,332			772,024
Total Fund Equity	<u>402,396</u>	<u>248,307</u>	<u>137,332</u>	<u>2,845,933</u>	<u>NONE</u>	<u>3,633,968</u>
TOTAL LIABILITIES AND FUND EQUITY	\$411,324	\$248,307	\$137,332	\$2,845,933	\$34,436	\$3,677,332

The accompanying notes are an integral part of this statement.

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
GOVERNMENTAL FUND TYPE

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

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
REVENUES				
Ad valorem taxes	\$228,955	\$184,207		\$413,162
Fees, charges, and commissions for services:				
Concession sales	24,500			24,500
Rentals	6,400			6,400
Other revenue	4,707			4,707
Use of money and property - interest earnings	9,451		\$4,976	14,427
Total revenues	<u>274,013</u>	<u>184,207</u>	<u>4,976</u>	<u>463,196</u>
EXPENDITURES				
Culture and recreation:				
Current:				
Personal services	58,735			58,735
Operating services	62,535		96	62,631
Materials and supplies	23,038			23,038
Travel - per diem	690			690
Intergovernmental	6,151			6,151
Capital outlay	33,340			33,340
Debt service:				
Principal	10,258	\$5,000		15,258
Interest and bank charges		1,750		1,750
Total expenditures	<u>194,747</u>	<u>6,750</u>	<u>96</u>	<u>201,593</u>
EXCESS OF REVENUES OVER EXPENDITURES	79,266	177,457	4,880	261,603
OTHER FINANCING SOURCES				
Proceeds from capital lease	<u>28,999</u>	NONE	NONE	<u>28,999</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	108,265	177,457	4,880	290,602
FUND BALANCES AT BEGINNING OF YEAR	<u>294,131</u>	<u>70,850</u>	<u>132,452</u>	<u>497,433</u>
FUND BALANCES AT END OF YEAR	<u><u>\$402,396</u></u>	<u><u>\$248,307</u></u>	<u><u>\$137,332</u></u>	<u><u>\$788,035</u></u>

The accompanying notes are an integral part of this statement.

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$179,516	\$228,955	\$49,439
Fees, charges, and commissions for services:			
Concession sales	25,000	24,500	(500)
Rentals	2,300	6,400	4,100
Other revenue	5,500	4,707	(793)
Use of money and property - interest earnings	5,000	9,451	4,451
Total revenues	<u>217,316</u>	<u>274,013</u>	<u>56,697</u>
EXPENDITURES			
Culture and recreation:			
Current:			
Personal services	59,500	58,735	765
Operating services	71,500	62,535	8,965
Materials and supplies	26,000	23,038	2,962
Travel - per diem	840	690	150
Intergovernmental	6,000	6,151	(151)
Capital outlay	17,500	33,340	(15,840)
Debt service	10,258	10,258	
Total expenditures	<u>191,598</u>	<u>194,747</u>	<u>(3,149)</u>
EXCESS OF REVENUES OVER EXPENDITURES	25,718	79,266	53,548
OTHER FINANCING SOURCES			
Proceeds from capital lease		28,999	28,999
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	25,718	108,265	82,547
FUND BALANCE AT BEGINNING OF YEAR	<u>294,131</u>	<u>294,131</u>	
FUND BALANCE AT END OF YEAR	<u>\$319,849</u>	<u>\$402,396</u>	<u>\$82,547</u>

The accompanying notes are an integral part of this statement.

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Recreation District No. 6 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 the community's youth.

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.

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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, when 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 governmental fund types only. The governmental fund types of the district are described as follows:

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

General Fund

The General Fund is the general operating fund of the district and is used to account for all financial activities not required to be accounted for in other funds.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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 governmental funds 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 bonds payable and compensated absences, 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.

The two account groups are not "funds." They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally 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 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 normally are collected in December of the current year and January and February of the ensuing year.

Interest income on interest bearing demand deposits is recorded at the end of the month when credited by the bank.

Substantially all other revenues are recognized when received by the district.

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

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

Expenditures

Expenditures generally are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due, and compensated absences, which are recognized when paid.

Other Financing Sources

Proceeds from capital leases are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGET PRACTICES

A preliminary budget for the ensuing year is prepared by the board of commissioners 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 modified accrual basis of accounting. The budget is established and controlled by the board of commissioners 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 commissioners.

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 and all 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, 1999, the district has cash and cash equivalents (book balances) totaling \$620,875, as follows:

RECREATION DISTRICT NO. 6
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$233,615
Money market accounts	<u>387,260</u>
Total	<u><u>\$620,875</u></u>

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

Cash and cash equivalents (bank balances) at December 31, 1999, are secured as follows:

Bank Balances	<u><u>\$636,641</u></u>
Federal deposit insurance	\$200,000
Pledged securities (uncollateralized)	<u>531,513</u>
Total	<u><u>\$731,513</u></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 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 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 bank has failed to pay deposited funds upon demand.

G. INVENTORY

Inventory in the General Fund consists of expendable supplies held for resale. 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.

II. COMPENSATED ABSENCES

The district has one full-time employee who receives two weeks of vacation leave. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay, not to exceed \$3,000. The district does not have a sick leave policy.

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

As reflected on Statement A, at December 31, 1999, the full-time employee of the district has accumulated and vested \$695 of employee leave benefits, computed in accordance with GASB Codification Section C60.

I. RISK MANAGEMENT

The district is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the district maintains commercial insurance policies covering; automobile liability; surety bond coverage; and property and flood 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 COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

RECREATION DISTRICT NO. 6
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The district has an authorized tax millage of 5.00 mills which is restricted, by tax proposition, to operation and maintenance of the recreational facilities of the district. The tax is due to expire with the 2002 tax roll. For the year ended December 31, 1999, the district levied 6.21 mills as a result of reassessments of taxable property as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

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

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$8,393	6.31%
ANR Pipeline Company	6,809	5.12%
Dynegy Midstream Incorporated	4,802	3.61%
Transcontinental Gas Pipeline	4,344	3.27%
Texas Eastern Transmission Corporation	3,844	2.89%
Higman Barge Lines	3,465	2.61%
Omega Protein	3,023	2.27%
Tenneco	3,011	2.26%
Transcanada Gas Processing USA	2,442	1.84%
BP - Amoco	2,361	1.77%
Total	<u>\$42,494</u>	<u>31.95%</u>

3. CHANGES IN GENERAL FIXED ASSETS

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

RECREATION DISTRICT NO. 6
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

	Balance at January 1, 1999	Additions	Deletions	Balance at December 31, 1999
Land	\$384,366			\$384,366
Buildings	2,311,667			2,311,667
Equipment	117,314	\$33,340	(\$754)	149,900
Total	<u>\$2,813,347</u>	<u>\$33,340</u>	<u>(\$754)</u>	<u>\$2,845,933</u>

4. PENSION PLAN

The one full-time employee of the recreation district is a member of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The one full-time employee of the district is a member of Plan A.

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 A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one

RECREATION DISTRICT NO. 6
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. 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 actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district's contributions to the System under Plan A for the years ending December 31, 1999, 1998 and 1997, were \$1,245, \$1,225 and \$1,093, respectively, equal to the required contributions for each year.

5. LEASES

The recreation district records items under capital leases as assets and obligations in the accompanying financial statements. The capital lease recorded in the General Fund at December 31, 1999, is a lease-purchase agreement for the purchase of a tractor, flex cutter, and front end loader, entered into on September 28, 1999, due in annual installments of \$10,258 through September 2001, with an interest rate of 6.25 per cent per annum.

The following summarizes future minimum payments under the contract together with the present value of the net minimum payments as of December 31, 1999:

Fiscal year:	
2000	\$10,258
2001	10,258
Total minimum lease payments	<u>20,516</u>
Less amount representing interest	<u>(1,775)</u>
Present value of net minimum lease payments	<u><u>\$18,741</u></u>

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

The following is a summary of long-term obligation transactions for the year ended December 31, 1999:

RECREATION DISTRICT NO. 6
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Compensated Absences</u>	<u>Bonded Debt</u>	<u>Lease Payable</u>	<u>Total</u>
Long-term obligations payable - January 1, 1999	\$695	\$20,000		\$20,695
Additions	615		\$28,999	29,614
Deductions	<u>(615)</u>	<u>(5,000)</u>	<u>(10,258)</u>	<u>(15,873)</u>
Long-term obligations payable - December 31, 1999	<u>\$695</u>	<u>\$15,000</u>	<u>\$18,741</u>	<u>\$34,436</u>

The long-term bonded debt outstanding at December 31, 1999, consists of the amount remaining from the \$2,500,000 of 1982 Public Improvement Bonds issued for the purpose of acquiring land, buildings, machinery and equipment, and other facilities for a recreational park for the district. The remaining principal is due in annual installments of \$5,000 through January 1, 2002, with interest at 9.5 per cent to 10.5 per cent.

The annual requirements to amortize bonds outstanding at December 31, 1999, including interest of \$2,250, are as follows:

<u>Year</u>	
2000	\$6,250
2001	5,750
2002	<u>5,250</u>
Total	<u>\$17,250</u>

7. LITIGATION AND CLAIMS

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

SUPPLEMENTAL INFORMATION SCHEDULE

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended December 31, 1999

PER DIEM PAID COMMISSIONERS

The schedule of per diem paid commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 33:4564, board members receive \$10 per diem for each board meeting they attend.

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana

Schedule of Per Diem Paid Commissioners
For the Year Ended December 31, 1999

	<u>NUMBER OF MEETINGS</u>	<u>AMOUNT</u>
Eva January	9	\$90
Mike Johnson	9	90
John LeBlanc	11	110
Jerrie Miller	3	30
Coy Mudd	4	40
Freddie Richard	12	120
Mary Richard	12	120
Robin Roberts	9	90
Total		<u>\$690</u>

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

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



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

RECREATION DISTRICT NO. 6 OF CAMERON PARISH Cameron, Louisiana

I have audited the general purpose financial statements of Recreation District No. 6 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 1999 and have issued my report thereon dated June 16, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Recreation District No. 6 of Cameron Parish's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Recreation District No. 6 of Cameron Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

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RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1999

This report is intended for the information of the board of commissioners of Recreation District No. 6 of Cameron Parish and management of the district and is not intended to be and should not be used by anyone other than these specified parties.

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

West Monroe, Louisiana
June 16, 2000

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana

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

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Recreation District No. 6 of Cameron Parish.
2. No instances of noncompliance material to the financial statements of Recreation District No. 6 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

**RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana**

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

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