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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, 1988  
With Supplemental Information Schedule

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

MADE 4 1989  
Release Date \_\_\_\_\_

VERNON R  
COON  
LEGISLATIVE AUDITOR AND 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, 1996  
With Supplemental Information Schedule

C O N T E N T S

	Statement	Page No.
<b>Independent Auditor's Report</b>		2
<b>General Purpose Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	A	3
<b>Governmental Fund Type:</b>		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund	C	7
Notes to the Financial Statements		8
	<b>Schedule</b>	<b>Page No.</b>
<b>Supplemental Information Schedule -</b> Schedule of Per Diem Paid Commissioners	1	20
<b>Independent Auditor's Reports Required by Government Auditing Standards:</b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		22
Schedule of Findings and Questioned Costs	2	24
Summary Schedule of Prior Audit Findings	3	25



## 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, 1998, 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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Recreation District No. 6 of Cameron Parish as of December 31, 1998, 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.

VERNON R. QUON  
Auditor of Cameron  
Parish, Louisiana

VERNON R. QUON  
Chartered Accountant  
Louisiana

OFFICE LOCATED IN  
Cameron, Louisiana

MEMBERSHIP, ADDRESS  
AND FINANCIAL STATEMENTS

FOR PROFESSIONAL BUREAU  
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RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana  
Independent Auditor's Report  
December 31, 1988

In accordance with Government Auditing Standards, I have also issued a report dated February 24, 1989 on Recreation District No. 6 of Cameron Parish's compliance with laws and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana  
February 24, 1989

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**RECREATION DISTRICT NO. 6  
OF CAMBRON PARISH  
Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPES			ACCOUNT GROUPS		TOTAL AMOUNTS (2002)
	GENERAL (2000)	DEBT FUNDS	CAPITAL PROJECTS (2000)	GENERAL FUNDS (2000)	LONG-TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$124,473	\$76,890	\$150,452			\$351,815
Receivables	178,817					178,817
Inventory	1,887					1,887
Land, buildings, and equipment				\$2,813,347		2,813,347
Amount available for debt service					\$20,000	20,000
Amount to be provided for retirement of general long-term					695	695
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$304,977</u>	<u>\$76,890</u>	<u>\$150,452</u>	<u>\$2,813,347</u>	<u>\$20,695</u>	<u>\$3,366,361</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$83,346					\$83,346
Compensated absences payable					895	895
Notes payable					20,000	20,000
Total Liabilities	<u>\$83,346</u>	<u>\$0,000</u>	<u>\$0,000</u>	<u>\$0,000</u>	<u>\$20,895</u>	<u>\$104,241</u>
<b>Fund Equity:</b>						
Investment in general fund assets				\$2,813,347		2,813,347
<b>Fund balances:</b>						
Reserved for inventory	1,887					1,887
Reserved for debt service		\$20,000				20,000
Unreserved - undesignated	291,844	\$1,890	\$150,452			444,186
Total Fund Equity	<u>293,731</u>	<u>\$21,890</u>	<u>150,452</u>	<u>2,813,347</u>	<u>\$0,000</u>	<u>3,280,420</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$304,977</u>	<u>\$76,890</u>	<u>\$150,452</u>	<u>\$2,813,347</u>	<u>\$20,895</u>	<u>\$3,366,361</u>

The accompanying notes are an integral part of this statement.

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

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Year Ended December 31, 2008

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL ADMINISTRATIVE FUND
<b>REVENUES</b>				
Ad valorem taxes	\$165,580			\$165,580
Payments in lieu of taxes	474			474
Fees, charges, and commissions for services				
- Amusement sales	21,737			21,737
Rentals	9,433			9,433
Other revenues	6,937			6,937
Use of money and property - interest earnings	6,311		81,312	11,543
Total revenues	<u>206,282</u>	<u>50,000</u>	<u>81,312</u>	<u>337,594</u>
<b>EXPENDITURES</b>				
Culture and recreation:				
Current:				
Personal services	55,708			55,708
Operating services	68,553		96	68,649
Materials and supplies	22,903			22,903
Travel - per diem	700			700
Inter governmental	6,332			6,332
Capital outlay	1,864			1,864
Debt service:				
Principal		45,000		45,000
Interest and bond charges		2,798		2,798
Total expenditures	<u>156,058</u>	<u>47,798</u>	<u>96</u>	<u>203,952</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>60,224</b>	<b>(2,298)</b>	<b>5,126</b>	<b>88,170</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>261,838</b>	<b>78,100</b>	<b>127,236</b>	<b>467,174</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>322,062</b>	<b>75,802</b>	<b>132,362</b>	<b>530,226</b>

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, 1998**

	BUDGET	ACTUAL	BALANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Ad valorem taxes	\$15,186	\$205,880	\$190,694
Payment in lieu of taxes		474	474
Fees, charges, and commissions for services:			
Concession sales	50,000	37,757	(12,243)
Rentals	2,500	9,490	7,170
Other revenue	5,000	6,957	1,957
Use of money and property - interest earnings	3,000	6,311	3,311
Total revenues	<u>118,186</u>	<u>266,719</u>	<u>148,172</u>
<b>EXPENDITURES</b>			
Culture and recreation:			
Current:			
Personal services	58,500	93,700	35,200
Operating services	61,000	68,500	(7,500)
Materials and supplies	20,500	21,900	1,400
Travel - per diem	300	700	400
Intergovernmental	1,500	6,300	(5,800)
Capital outlay	1,000	1,800	(800)
Total expenditures	<u>143,800</u>	<u>193,600</u>	<u>(50,800)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>74,386</u>	<u>73,119</u>	<u>15,367</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>202,826</u>	<u>209,928</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$277,212</u>	<u>\$283,047</u>	<u>\$6,835</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, 1998*

**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 CAMBION 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 fund 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:

REGULATION 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.

REGISTRATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

Notes to the Financial Statements (Continued)

**II. 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.

**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 expenditures. 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 with in 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, 1998, the district has cash and cash equivalents (book balances) totaling \$327,775, as follows:

Demand deposits	\$73,449
Money market accounts	<u>254,326</u>
Total	<u>\$327,775</u>

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

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

Cash and cash equivalents (bank balances) at December 31, 1988, are secured as follows:

Bank balances	<u>\$128,278</u>
Federal deposit insurance	\$170,850
Pledged securities (quantitative limit)	<u>329,049</u>
Total	<u>\$628,177</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than the name of the district, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C29.106; however, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 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.

#### H. 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 600, is recognized as a current-year expenditure in governmental funds when

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

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, 1998, the full-time employees of the district has accumulated and vested \$655 of employee leave benefits, computed in accordance with GASB Codification Section 650.

**I. RISK MANAGEMENT**

The district is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risks of loss, the district maintains commercial insurance policies covering automobile liability; safety 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 (overviews). 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.

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized MfRate	Levied MfRate	Expiration Date
General maintenance and operation	5.00	6.22	2002

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

The difference between authorized and levied millage is the result of encroachments of taxable property in the district as required by Article 7, Section 18 of the Louisiana Constitution of 1874.

The following are the principal taxpayers for the parish and their 1998 assessed valuation (amounts in thousands):

	1998 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$8,378	8.14%
AMR Pipeline Company	7,082	6.15%
Warren MGR., Incorporated	5,885	4.36%
Transcontinental Gas Pipeline	4,000	2.99%
Higman Barge Lines, Inc.	3,562	2.94%
Texas Eastern Transmission Corporation	3,000	2.67%
Tenneco	3,009	2.29%
Zapata Protein USA, Inc.	2,790	2.60%
Transmade Gas Processing USA	2,556	1.90%
Cligo Industrial Products	2,493	1.78%
<b>Total</b>	<b>\$43,482</b>	<b>32.24%</b>

**3. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 1998:

	Balance at January 1, 1998	Additions	Deletions	Balance at December 31, 1998
Land	\$384,366			\$384,366
Buildings	2,511,667			2,511,667
Equipment	115,480	\$1,864		117,344
<b>Total</b>	<b>\$1,011,513</b>	<b>\$1,864</b>	<b>NONE</b>	<b>\$2,013,347</b>

**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



RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

Notes to the Financial Statements (Continued)

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 percent 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 14859, Baton Rouge, Louisiana 70898-4819, 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 3.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one 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 proportionally 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 11:503, 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, 1998 and 1997, were \$1,225 and \$1,000, respectively, equal to the required contributions for each year.

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

3. CHANGES IN GENERAL  
 LONG-TERM OBLIGATIONS

The following is a summary of long-term debt transactions for the year ended December 31, 1998:

	Compensated Absences	Bonded Debt	Total
Long-term obligations payable - January 1, 1998	5198	\$25,000	\$35,198
Additions	589		589
Deductions	(92)	(5,000)	(5,082)
Long-term obligations payable - December 31, 1998	<u>5295</u>	<u>\$20,000</u>	<u>\$20,695</u>

The long-term bonded debt outstanding at December 31, 1998, 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, 2003, with interest at 9.5 per cent to 10.5 per cent.

The annual requirements to amortize bonds outstanding at December 31, 1998, including interest of \$4,000, are as follows:

Year	
1999	28,750
2000	4,250
2001	5,750
2002	<u>5,250</u>
Total	<u>\$24,000</u>

4. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1998, nor is it aware of any unasserted claims.

**SUPPLEMENTAL INFORMATION SCHEDULE**

RECREATION DISTRICT NO. 4  
OF CAMERON PARISH  
Cameron, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended December 31, 1998

**PER DIEM PAID COMMISSIONERS**

The schedule of per diem paid commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1998 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 33:4264, board members receive \$10 per diem for each board meeting they attend.

RECREATION DISTRICT NO. 4  
OF CAMERON PARISH  
Cameron, Louisiana

Schedule of Per Diem Paid Commissioners  
For the Year Ended December 31, 1998

	<u>NUMBER OF MEETINGS</u>	<u>AMOUNT</u>
Iva January	12	\$120
Mike Johnson	8	80
John LeBlanc	12	120
Jennie Miller	3	30
Fredric Richard	12	120
Mary Richard	12	120
Robin Roberts	11	<u>110</u>
Total		<u>\$700</u>

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

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



**Independent Auditor's Report on 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, 1998 and have issued my report thereon dated February 24, 1999. 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 these 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 assistance 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.

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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, 1998

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



West Monroe, Louisiana  
February 24, 1999



RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998

**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.

**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, 1998

There were no audit findings reported in the audit for the year ended December 31, 1997.