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**PARISH DISTRICT NO. 4
OF CAMERON PARISH
Cameron, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 1997
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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 22 1998



**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, 1997
With Supplemental Information Schedule**

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Independent Auditor's Report

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

**VERNON R. COON
INSTITUTE OF ACCOUNTS
PUBLIC ACCOUNTANTS**

**SOCIETY OF LOUISIANA
REGISTERED PUBLIC
ACCOUNTANTS**

**PROFESSIONAL LICENSE IN
LOUISIANA**

**ACCOUNTING, TAXATION
AND FINANCIAL REPORTING**

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, 1997, 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, 1997, 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.

**THE PROFESSIONAL BUREAU
OF ACCOUNTANTS,
LOUISIANA CHAPTER**

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RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
December 31, 1997

In accordance with Government Auditing Standards, I have also issued a report dated April 14, 1998 on my consideration of the internal control structure of Recreation District No. 6 of Cameron Parish and a report dated April 14, 1998 on the district's compliance with laws and regulations.



West Monroe, Louisiana
April 14, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**RECREATION DISTRICT NO. 4
OF CADDIS PARISH
Caddis, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE			ACCOUNT GROUPS -		TOTAL MEMORANDUM
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FUND - ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$44,942	\$78,000	\$107,226			\$330,168
Receivables	165,258					165,258
Inventory	1,177					1,177
Land, buildings, and equipment				\$2,811,483		2,811,483
Amount available for debt service					\$25,000	25,000
Amount to be provided for retirement of general long-term obligations						
					1%	1%
TOTAL ASSETS AND OTHER DEBITS	\$218,367	\$78,000	\$107,226	\$2,811,483	\$25,108	\$3,239,384
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$7,029					\$7,029
Compensated absences payable					\$708	708
Bank payable					25,000	25,000
Total Liabilities	7,029	\$6,284	\$6,034	\$6,034	25,708	\$41,065
Fund Equity:						
Investment in general fund assets				\$2,811,483		2,811,483
Fund balances:						
Reserved for inventory	1,177					1,177
Reserved for debt service		\$25,000				25,000
Unreserved - undesignated	202,163	\$1,188	\$101,192			304,543
Total Fund Equity	203,340	\$26,188	101,192	2,811,483	25,708	3,168,311
TOTAL LIABILITIES AND FUND EQUITY	\$218,367	\$78,000	\$107,226	\$2,811,483	\$25,108	\$3,239,384

The accompanying notes are an integral part of the statement.

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

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

	GENERAL FUND	1997 SERVICES	1997/98 FUND TYPE	TOTAL \$000,000/000
	<u>1997</u>	<u>1997</u>	<u>1998</u>	<u>1997</u>
REVENUES				
Ad valorem taxes	\$ 72,904			\$ 72,904
Payment in lieu of taxes	1,075			1,075
Fees, charges, and commissions for services:				
Concession sales	27,545			27,545
Rents	9,225			9,225
Other revenue	8,118			8,118
Use of money and property - interest earnings	1,095		55,465	56,560
Total revenues	<u>200,142</u>	<u>55,570</u>	<u>55,465</u>	<u>311,177</u>
EXPENDITURES				
Culture and recreation:				
Current:				
Personal services	46,289			46,289
Operating services	34,493		76	34,569
Materials and supplies	11,599			11,599
Travel - per diem	726			726
Intergovernmental	5,480			5,480
Capital outlay	3,474		6,895	10,369
Debt service:				
Interest		5,000		5,000
Interest and bond charges		4,000		4,000
Total expenditures	<u>148,657</u>	<u>9,000</u>	<u>6,971</u>	<u>164,628</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>51,485</u>	<u>(4,430)</u>	<u>(1,506)</u>	<u>45,549</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>177,647</u>	<u>87,100</u>	<u>178,775</u>	<u>443,522</u>
FUND BALANCES AT END OF YEAR	<u>229,172</u>	<u>82,670</u>	<u>177,269</u>	<u>489,111</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
CLASSIFIED and Audited
For the Year Ended December 31, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT COMPLETION</u>
REVENUES			
Ad valorem taxes	\$186,000	\$172,954	93.0%
Payments in lieu of taxes		1,050	
Fees, charges, and contributions for services:			
Concession sales	21,000	29,545	140.7%
Rents	1,000	9,225	922.5%
Other revenue	3,000	5,116	170.5%
Use of money and property - interest earnings	1,000	1,505	150.5%
Total revenues	<u>215,000</u>	<u>239,895</u>	<u>111.6%</u>
EXPENDITURES			
Current and encumbrances:			
Current:			
Personnel services	51,700	46,289	89.3%
Operating services	64,900	54,405	83.8%
Materials and supplies	32,800	31,579	96.3%
Travel - per diem	900	920	102.2%
Intergovernmental		3,400	3,400%
Capital outlay	7,500	7,474	99.6%
Total expenditures	<u>158,800</u>	<u>143,667</u>	<u>90.5%</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>56,200</u>	<u>96,228</u>	<u>171.2%</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>125,647</u>	<u>125,647</u>	
FUND BALANCE AT END OF YEAR	<u>\$181,847</u>	<u>221,875</u>	<u>122.0%</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, 1997

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 33:4962. 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 the 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 governmental 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 "fund" 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 measuring 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 "tracked." They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

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

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 used) 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 47:1983 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 coming 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, 1997, the district has cash and cash equivalents (book balances) totaling \$249,868, as follows:

Demand deposits	588,144
Money market accounts	<u>141,724</u>
Total	<u>\$249,868</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, as the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

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

Bank Balances	<u>\$251,671</u>
Federal deposit insurance	\$218,195
Pledged securities (uncollateralized)	<u>35,543</u>
Total	<u>\$505,409</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 C20.906; however, Louisiana Revised Statute 24:1229 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.

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 C60, 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, 1987, the full-time employees of the district has accumulated and vested \$198 of employee leave benefits, computed in accordance with GASB Codification Section C60.

1. 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.

2. LEVIED TAXES

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

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

The difference between authorized and levied millage is the result of measurements of taxable property in the district as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 1987 assessed valuation (amounts in thousands):

	1987 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$7,002	3.44%
Warren NGL, Incorporated	7,171	3.14%
ANR Pipeline Company	7,164	3.05%
Transcontinental Gas Pipeline	4,034	1.85%

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

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Amoco Production Company	3,697	2.68%
Texas Eastern Transmission Corporation	3,889	2.80%
Trico Marine Assets	3,248	2.36%
Clegg Industrial Products	3,128	2.25%
Higgins Barge Lines, Inc.	3,108	2.23%
Tenneco	3,073	2.19%
Total	346,110	22.58%

3. CHANGES IN GENERAL FIXED ASSETS

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

	Balance at January 1, 1997	Additions	Deletions	Balance at December 31, 1997
Land	\$194,386			\$194,386
Buildings	2,311,667			2,311,667
Equipment	106,004	503,369	(93271)	115,492
Total	\$2,602,057	503,369	(93271)	\$2,811,485

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

RECREATION DISTRICT NO. 6
 OF CAMBERON PARISH
 Cameron, Louisiana

Notes to the Financial Statements (Continued)

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 benefits 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 04699, Baton Rouge, Louisiana 70898-4619, or by calling (504) 938-1361.

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 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 11:803, the employee 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 year ending December 31, 1997 was \$1,003, equal to the required contribution for the year.

8. CHANGES IN GENERAL
 LONG-TERM OBLIGATIONS

The following is a summary of long-term debt transactions for the year ended December 31, 1997:

	Compensated Absences	Bonded Debt	Total
Long-term obligations payable - January 1, 1997		\$30,000	\$30,000
Additions	\$225		225
Deductions	(22)	(15,000)	(15,022)
Long-term obligations payable - December 31, 1997	\$199	\$15,000	\$15,199

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana

Notes to the Financial Statements (Continued)

The long-term bonded debt outstanding at December 31, 1997, 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, 1997, including interest of \$6,250, are as follows:

Year	
1998	\$7,250
1999	6,750
2000	6,250
2001	5,750
2002	<u>5,250</u>
Total	<u>\$31,250</u>

6. LITIGATION AND CLAIMS

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

SUPPLEMENTAL INFORMATION SCHEDULE

RECREATION DISTRICT NO. 6
OF CAMBRON PARISH
Cameron, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended December 31, 1997

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 33:2064, 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, 1997

	<u>NUMBER OF MEETINGS</u>	<u>AMOUNT</u>
Clifton Hobson	3	530
Ken January	12	120
Mike Johnson	6	60
John LeBlanc, Chairman	11	110
Jerry Miller	3	30
Freddie Richard	12	120
Mary Richard	12	120
Robin Roberts	9	90
Total		<u>570</u>

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

The following independent auditor's reports on the 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 Internal Control Structure**

**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, 1993, and for the year then ended, and have issued my report thereon dated April 14, 1994.

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.

The management of Recreation District No. 6 of Cameron Parish is responsible for establishing and maintaining an internal control system. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
on Internal Control Structure
December 31, 1997

In planning and performing my audit of the general purpose financial statements of Recreation District No. 6 of Cameron Parish, for the year ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

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

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
on Internal Control Structure
December 31, 1997

This report is intended for the information of the board of commissioners of 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
April 14, 1998



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

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**RECREATION DISTRICT NO. 5
OF CAMERON PARISH**
Cameron, Louisiana

I have audited the general purpose financial statements of Recreation District No. 5 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1997, and for the year then ended, and have issued my report thereon dated April 14, 1998.

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

Compliance with laws and regulations applicable to Recreation District No. 5 of Cameron Parish is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the district's compliance with certain provisions of laws and regulations. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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RECREATION DISTRICT NO. 6
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report on
Compliance, Etc.
December 31, 1997

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
April 14, 1998