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HACKBERRY RECREATION DISTRICT NO. 1  
OF CAMERON PARISH  
HACKBERRY, LOUISIANA

ANNUAL FINANCIAL STATEMENTS AND  
ACCOUNTANTS' COMPILATION REPORT

Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the 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                     MAY 3 1 2000

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GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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May 1, 2000

Board of Directors  
Hackberry Recreation District No. 1 of  
Cameron Parish  
Hackberry, Louisiana

We have compiled the accompanying general purpose financial statements of the Hackberry Recreation District No. 1 of Cameron Parish, a component unit of Cameron Parish Police Jury, as of December 31, 1999, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Gragson Casiday & Guillory*

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1999

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	1999	1998
<b>ASSETS</b>					
Cash	\$ 121,755	\$ 8,355	\$ -	\$ 130,110	\$ 154,483
Receivables					
Ad valorem taxes (net)	176,699	39,163	-	215,862	248,232
State revenue sharing	1,479	-	-	1,479	1,479
Fixed assets	-	-	959,356	959,356	867,748
<b>TOTAL ASSETS</b>	<b>\$ 299,933</b>	<b>\$ 47,518</b>	<b>\$ 959,356</b>	<b>\$ 1,306,807</b>	<b>\$ 1,271,942</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 5,049	\$ 3,137	\$ -	\$ 8,186	\$ 3,994
<b>Fund Equity</b>					
Investment in general fixed assets	-	-	959,356	959,356	867,748
Fund balances Unreserved and undesignated	294,884	44,381	-	339,265	400,200
<b>TOTAL FUND EQUITY</b>	<b>294,884</b>	<b>44,381</b>	<b>959,356</b>	<b>1,298,621</b>	<b>1,267,948</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 299,933</b>	<b>\$ 47,518</b>	<b>\$ 959,356</b>	<b>\$ 1,306,807</b>	<b>\$ 1,271,942</b>

The accompanying notes and accountants' report are an integral part of these financial statements.

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - All Governmental Fund Types

Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS (MEMORANDUM ONLY)	
			1999	1998
<b>REVENUES</b>				
Ad valorem taxes - net	\$ 121,677	\$ 26,969	\$ 148,646	\$ 258,604
State revenue sharing	1,467	-	1,467	1,428
Concessions income	41,157	-	41,157	46,269
Interest	6,624	2,513	9,137	10,290
Usage fees	4,288	3,440	7,728	8,390
Other	11,424	-	11,424	-
<b>TOTAL REVENUES</b>	<b>186,637</b>	<b>32,922</b>	<b>219,559</b>	<b>324,981</b>
<b>EXPENDITURES</b>				
General Government				
Advertisements	261	-	261	217
Bank charges	466	192	658	624
Gas and oil	-	-	-	-
Insurance	3,831	1,426	5,257	5,197
League registration fees	6,035	-	6,035	7,489
Miscellaneous	160	-	160	488
Per diem	560	-	560	500
Pest control	480	360	840	870
Printing and office supplies	-	378	378	1,514
Professional fees	1,050	1,050	2,100	2,362
Repairs	6,053	2,339	8,392	26,670
Salaries	75,236	6,905	82,141	92,115
Supplies - concessions	32,057	-	32,057	34,631
Supplies - other	16,501	4,631	21,132	37,693
Taxes	5,936	459	6,395	6,807
Telephone	1,800	-	1,800	2,731
Utilities	13,238	6,631	19,869	19,218
Capital outlay	16,713	75,746	92,459	66,669
<b>TOTAL EXPENDITURES</b>	<b>180,377</b>	<b>100,117</b>	<b>280,494</b>	<b>305,795</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	6,260	(67,195)	(60,935)	19,186
<b>FUND BALANCE - BEGINNING</b>	<b>288,624</b>	<b>111,576</b>	<b>400,200</b>	<b>381,014</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 294,884</b>	<b>\$ 44,381</b>	<b>\$ 339,265</b>	<b>\$ 400,200</b>

The accompanying notes and accountants' report are an integral part of these financial statements.

GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual -  
All Governmental Fund Types

Year Ended December 31, 1999

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes - net	\$ 150,000	\$ 121,677	\$ (28,323)
State revenue sharing	1,300	1,467	167
Concessions income	40,000	41,157	1,157
Interest	4,000	6,624	2,624
Usage fees	3,200	4,288	1,088
Other	-	11,424	11,424
TOTAL REVENUES	<u>198,500</u>	<u>186,637</u>	<u>(11,863)</u>
EXPENDITURES			
General Government			
Advertising	400	261	139
Bank Charges	400	466	(66)
Gas and oil	500	-	500
Insurance	3,800	3,831	(31)
League registration fees	3,000	6,035	(3,035)
Miscellaneous	100	160	(60)
Per diem	600	560	40
Pest control	500	480	20
Printing and office supplies	500	-	500
Professional fees	1,100	1,050	50
Repairs	15,000	6,053	8,947
Salaries	75,000	75,236	(236)
Supplies - concessions	35,000	32,057	2,943
Supplies - other	20,000	16,501	3,499
Taxes	5,500	5,936	(436)
Telephone	2,000	1,800	200
Utilities	14,500	13,238	1,262
Capital outlay	20,000	16,713	3,287
TOTAL EXPENDITURES	<u>197,900</u>	<u>180,377</u>	<u>17,523</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	600	6,260	5,660
FUND BALANCE - BEGINNING	<u>288,624</u>	<u>288,624</u>	-
FUND BALANCE - ENDING	<u>\$ 289,224</u>	<u>\$ 294,884</u>	<u>\$ 5,660</u>

The accompanying notes and accountants' report are an integral part of these financial statements.

SPECIAL REVENUE FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 33,000	\$ 26,969	\$ (6,031)
-	-	-
-	-	-
1,500	2,513	1,013
4,000	3,440	(560)
-	-	-
<u>38,500</u>	<u>32,922</u>	<u>(5,578)</u>
-	-	-
200	192	8
-	-	-
2,000	-	2,000
-	-	-
100	-	100
-	-	-
400	1,786	(1,386)
100	378	(278)
1,100	1,050	50
2,500	2,339	161
6,500	6,905	(405)
-	-	-
4,000	4,631	(631)
500	459	41
-	-	-
7,500	6,631	869
<u>75,000</u>	<u>75,746</u>	<u>(746)</u>
<u>99,900</u>	<u>100,117</u>	<u>(217)</u>
(61,400)	(67,195)	(5,795)
<u>111,576</u>	<u>111,576</u>	<u>-</u>
\$ 50,176	\$ 44,381	\$ (5,795)

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Hackberry Recreation District No. 1 of Cameron Parish was created by the Cameron Parish Police Jury. The District is governed by a board of five commissioners who are appointed by the Cameron Parish Police Jury. The District establishes regulations governing the park, playground and community center and provides administration, management, maintenance and operations of the facilities.

The financial statements of the Hackberry Recreation District No. 1 of Cameron Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Hackberry Recreation District No. 1 of Cameron Parish includes all funds, account groups, et cetera, that are within the oversight responsibility of the Hackberry Recreation District No. 1 of Cameron Parish.

As the governing authority, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting

Continued



HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
CONTINUED

entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
  - a. The ability of the Cameron Parish Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Cameron Parish Police Jury.
2. Organizations for which the Cameron Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Cameron Parish Police Jury.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Hackberry Recreation District No. 1 of Cameron Parish is a component unit of the Cameron Parish Police Jury's reporting entity.

2. *Fund Accounting*

The Hackberry Recreation District No. 1 of Cameron Parish 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
CONTINUED

The following funds and group of accounts are used by the District:

Governmental Funds:

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. Governmental funds of the district include:

1. General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another funds.
2. Special Revenue Fund - accounts for transactions that are legally restricted to expenditures for specific purposes. This fund accounts for the multi-purpose facility.

Accounts Group:

General Fixed Assets Account Group:

Fixed assets of governmental funds are recorded as expenditures at the time *they are purchased or constructed, and the related assets are capitalized* (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
CONTINUED

The modified accrual basis of accounting is used by 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 government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, state revenue sharing and interest.

4. Cash

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

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1999 the District had \$133,937 in deposits (collected bank balances), of which \$100,000 were secured from risk by federal deposit insurance and \$33,937 secured by safekeeping receipts.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
CONTINUED

5. Budgets

A General Fund and Special Revenue Fund budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

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

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

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

*The budget was amended once during 1999.*

6. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement. At December 31, 1999 the District's liability for compensated absences could not be reasonably estimated.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
CONTINUED

7. Total Columns on Statements

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations 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.

8. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

NOTE B - AD VALOREM TAXES

For the years ended December 31, 1999, taxes were levied on property with taxable assessed valuations as follows:

	<u>General Purposes</u>	<u>Special Revenue</u>
Assessed valuation	\$16,047,716	\$16,047,716
Millage	11.37	2.52

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

# HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

## Notes to Financial Statements

December 31, 1999

### NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>12/31/98</u> <u>Balance</u>	<u>Net</u> <u>Additions</u>	<u>12/31/99</u> <u>Balance</u>
Land	\$ 21,909	\$ -	\$ 21,909
Plant and equip.	734,543	75,139	809,682
Movable equip.	85,197	16,471	101,668
Office equip.	8,697	-	8,697
Recreation equip.	<u>17,402</u>	<u>-</u>	<u>17,402</u>
	<u>\$ 867,748</u>	<u>\$ 91,610</u>	<u>\$ 959,358</u>

### NOTE D - PER DIEM

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

Buford, Blane	\$ 120
Cabell, Clifton	110
Hewitt, Carrie	120
Silver, Butch	120
Welch, Kenny	<u>90</u>
	<u>\$ 560</u>

### NOTE E - RISK MANAGEMENT

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

GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

May 1, 2000

Board of Directors  
Hackberry Recreation District No. 1  
of Cameron Parish  
Hackberry, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Hackberry Recreation District No. 1 of Cameron Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Hackberry Recreation District No. 1 of Cameron Parish's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

One expenditure was made during the year for materials and supplies exceeding \$15,000 and the expenditure was made in accordance with the public bid law.

## Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No employees listed in (3) above were included in the family member lists in (2) above.

## Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the original adopted budget for 1999 and one amendment was made.

6. Trace the budget adoption and amendments to the minute book.

*Traced the adopted budget for 1999 to approval in the minutes.*

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

The general fund and special revenue fund actual revenues failed to meet budgeted revenues by more than 5%.

## Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

*We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.*

- (b) determine if payments were properly coded to the correct fund and general ledger account.



The payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

The payments received proper approvals.

#### Meetings

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda in the recreation building, a public place. We found no evidence of noncompliance.

#### Debt

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

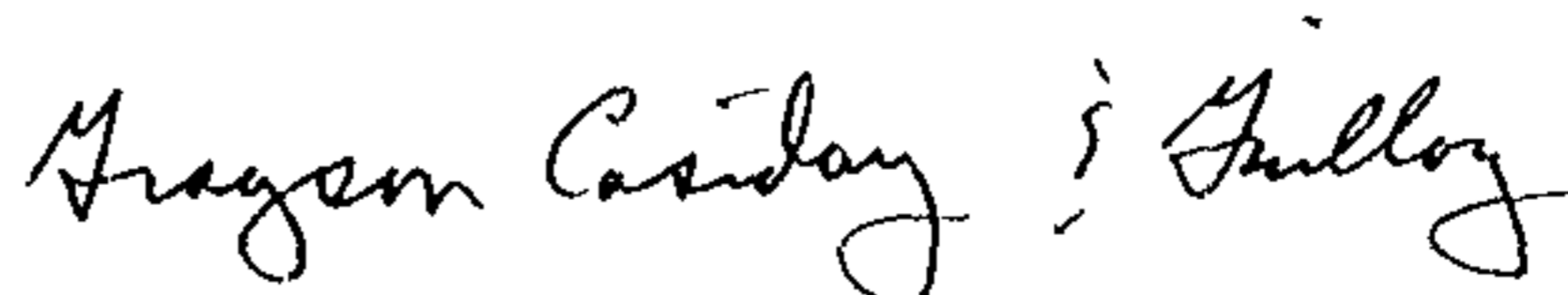
#### Advances and Bonuses

- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District and a review of payroll records indicated no payments for any bonuses, advances or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Hackberry Recreation District No. 1, Hackberry, Louisiana, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

May 1,2000

Gragson, Casiday, and Guillory  
P.O. Drawer 1847  
Lake Charles, Louisiana 70602

In connection with your compilation of the financial statements of the Hackberry Recreation District No. 1 of Cameron Parish as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 1999.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes[] No[ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes[] No[ ]

It is true that no member of the immediate family of any member of the Board have been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes[] No[ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes[ ] No[  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes[  ] No[ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes[  ] No[ ]

We have filed our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes[  ] No[ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes[  ] No[ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes[  ] No[ ]

**Advances and Bonuses**


It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes[  ] No[ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

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We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Secretary/Treasurer

..... President

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Schedule of Findings

Year Ended December 31, 1999

A. Local Government Budget Act Violations

The District failed to meet budgeted revenues by more than 5% in the general fund and in the special revenue fund.

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Corrective Action Plan

Year Ended December 31, 1999

A. Local Government Budget Act Violations

Finding:

*The District failed to meet budgeted revenues by more than 5% in the general fund and in the special revenue fund.*

Action:

Although the budget was amended once during 1999, the final actual revenues for the general and special revenue funds were still not within budgeted amounts. The board will continue monitoring on a month –to – month basis to ensure compliance in the future.

This finding was the result of a greater than expected decrease in ad valorem tax revenues.



Secretary/Treasurer

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Summary of Prior year Findings

Year Ended December 31, 1999

- A. The prior year finding of unsecured cash on deposit in the bank has been satisfactorily resolved.
- B. The prior year finding of the Local Government Budget Act has been partially resolved. Although the expenditures are within budget for 1999, the revenues failed to meet budgeted amounts.