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CAMERON PARISH RECREATION
DISTRICT NO. 5

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of this report shall be made available 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 8-30-00

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ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Leesville, Louisiana 71496-1287

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W. Micheal Elliott, CPA

Board of Commissioners
Cameron Parish Recreation District No. 5

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Cameron Parish Recreation District No. 5 as and for the year ended December 31, 1999, and the accompanying supplementary information, as listed in the table of contents, which is presented for supplementary analysis purposes, in accordance with the 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 and supplementary schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Elliott & Assoc. "APAC"

Leesville, Louisiana
June 14, 2000

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

CAMERON PARISH RECREATION DISTRICT NO. 5

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
December 31, 1999

	Governmental Fund Type-	Account Group-	Total
	General Fund	General Fixed Assets	(Memorandum Only)
ASSETS			
Cash and cash equivalents	\$ 53,582	\$ ---	\$ 53,582
Receivables (Note 2)	49,153	---	49,153
Fixed assets (Note 3)	<u>---</u>	<u>491,065</u>	<u>491,065</u>
Total assets	<u>\$102,735</u>	<u>\$491,065</u>	<u>\$593,800</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 818	\$ ---	\$ 818
Ad valorem deduction payable	<u>1,482</u>	<u>---</u>	<u>1,482</u>
Total liabilities	<u>2,300</u>	<u>---</u>	<u>2,300</u>
Fund equity:			
Investment in general fixed assets (Note 3)	---	491,065	491,065
Fund balance -- Unreserved -- undesignated	<u>100,435</u>	<u>---</u>	<u>100,435</u>
Total fund equity	<u>100,435</u>	<u>491,065</u>	<u>591,500</u>
Total liabilities and fund equity	<u>\$102,735</u>	<u>\$491,065</u>	<u>\$593,800</u>

See accompanying notes and accountant's report.

CAMERON PARISH RECREATION DISTRICT NO. 5
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 GOVERNMENTAL FUND TYPE-GENERAL FUND
 For the Year Ended December 31, 1999

Revenues:

Taxes (Note 2)	\$ 46,886
Intergovernmental	---
Interest	3,049
Charges for services	30,020
Other	<u>724</u>

Total revenues	<u>80,679</u>
----------------	---------------

Expenditures:

Current:

Operations and maintenance	34,550
Salaries and related expenses	24,125
Board member per diem	560
Food	2,427
Lessons	11,131
Miscellaneous	266
Capital outlay (Note 3)	<u>10,669</u>

Total expenditures	<u>83,728</u>
--------------------	---------------

Excess (deficiency)

of revenues over expenditures	(3,049)
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Fund balance, beginning of year	<u>103,484</u>
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Fund balance, ending of year	<u>\$100,435</u>
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See accompanying notes and accountant's report.

CAMERON PARISH RECREATION DISTRICT NO. 5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE-GENERAL FUND
 For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Taxes (Note 2)	\$ 45,000	\$ 46,886	\$ 1,886
Intergovernmental	---	---	---
Interest	3,200	3,049	(151)
Charges for services	20,675	30,020	9,345
Other	<u>600</u>	<u>724</u>	<u>124</u>
Total revenues	<u>69,475</u>	<u>80,679</u>	<u>11,204</u>
Expenditures:			
Current:			
Operation and maintenance	40,670	34,550	6,120
Salaries and related expenses	20,200	24,125	(3,925)
Board member per diem	600	560	40
Food	2,500	2,427	73
Lessons	11,000	11,131	(131)
Miscellaneous	1,800	266	1,534
Capital outlay (Note 3)	<u>11,600</u>	<u>10,669</u>	<u>931</u>
Total expenditures	<u>88,370</u>	<u>83,728</u>	<u>4,642</u>
Excess (deficiency) of revenues over expenditures	(18,895)	(3,049)	15,846
Fund balance, beginning	<u>103,484</u>	<u>103,484</u>	---
Fund balance, ending	<u>\$ 84,589</u>	<u>\$100,435</u>	<u>\$ 15,846</u>

See accompanying notes and accountant's report.

CAMERON PARISH RECREATION DISTRICT NO. 5

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by NCGA Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transaction of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

Cameron Parish Recreation District No. 5 (the "District") is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2100. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 38:1751. The District is governed by a board of five commissioners appointed by Cameron Parish Police Jury and is authorized to construct, maintain and operate the specified recreation system within the District.

A. FUND ACCOUNTING

The Cameron Parish Recreation District No. 5 is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenditures. The general fund accounts for the proceeds of all revenue sources that are utilized to operate the recreation district.

B. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Donated fixed assets are stated

CAMERON PARISH RECREATION DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

FIXED ASSETS AND LONG-TERM LIABILITIES (Continued)

at their estimated fair market value on the date donated. This account group is not a "fund". It is concerned only with the measurement of financial position not with the measurement of results of operations. There are no long-term obligations at December 31, 1999.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District's records are maintained on a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed.

Interest income is recorded when the income is available. Substantially all other revenues are recorded when they become available to the District.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. BUDGETARY PRACTICES

The Cameron Parish Recreation District No. 5 utilizes the following budgetary practice:

Annually the District adopts a budget as a management device for control of revenues and expenses. A comparison of budget and actual is included with the accompanying statements.

CAMERON PARISH RECREATION DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits, with maturities of three months or less.

At December 31, 1999, the carrying amount of the District's cash and cash equivalents was \$53,582, including \$927 in petty cash, and the bank balance was \$57,607. These deposits are fully covered by federal depository insurance.

F. VACATION AND SICK LEAVE

The District does not have any full time employees; therefore, the District does not have a policy on vacation and sick leave.

G. ACCOUNTS RECEIVABLE WRITE OFF METHOD

The District has adopted a write off policy wherein any account that is deemed uncollectible is written off directly when the account's collection efforts have been deemed unsuccessful.

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements - overview 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 operation, or changes in 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.

NOTE 2--RECEIVABLES

Receivables at December 31, 1999 consist of ad valorem taxes receivable. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

CAMERON PARISH RECREATION DISTRICT NO. 5

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2--RECEIVABLES (Continued)

The Cameron Parish Sheriff bills and collects property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 1999 taxes of 5.0 mills were levied on property with assessed valuation totaling \$9,381,440 and were dedicated entirely for the specified purposes of the District.

Total taxes levied were \$46,909. Total adjustments and collections amounted to \$46,886 for the year ended December 31, 1999.

NOTE 3--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets for the year ended December 31, 1999:

	<u>Real Estate</u>	<u>Furniture, fixtures, & equipment</u>	<u>Total</u>
Balance, 12/31/98	\$398,788	\$ 81,608	\$480,396
Additions	---	10,669	10,669
Deletions	---	---	---
Balance, 12/31/99	<u>\$398,788</u>	<u>\$ 92,277</u>	<u>\$491,065</u>

NOTE 4--PENSION PLAN

The District does not participate in any pension plans or social security.

NOTE 5--RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance as outlined in the following table. Settled claims did not exceed commercial coverage for any of the past three fiscal years.

CAMERON PARISH RECREATION DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5--RISK MANAGEMENT (Continued)

	LIMITS OF <u>COVERAGE</u>
Workmen's compensation	\$ 350,000
Auto liability	1,000,000
Commercial general liability	2,000,000
District-owned buildings and equipment	384,462

The District covers all other losses, claim settlements, and judgments from operating resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The District was not involved in any litigation nor did it have asserted claims lodged against it.

SUPPLEMENTAL INFORMATION

Cameron Parish Recreation District No. 5

COMPENSATION OF BOARD MEMBERS

For the year ended December 31, 1999

During the year ended December 31, 1999, the Recreation District paid the following amounts to its governing board members:

Shirley Chesson	\$ 160
Alex Beard, Jr.	10
Tim Breaux	30
Kim Nunez	80
Linda Overmeyer	110
Jimmy Paul Salt	20
Donna Verzwylvelt	<u>150</u>
Total	<u>\$ 560</u>

See independent auditor's report.

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W. Micheal Elliott, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Cameron Parish Recreation District No. 5

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Cameron Parish Recreation District No. 5 (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District'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, I make no representation regarding the sufficiency of 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).

No expenditures were made during the year for materials and supplies exceeding \$15,000. No expenditures were made for public works exceeding \$100,000.

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 me 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 me 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.

None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

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

Management provided me with a copy of the original budget and one amendment to the budget during the year.

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

I traced the adoption of the original budget to the minutes held on January 19, 1999 which indicated that the budget had been adopted by the Board of Commissioners by a vote of 4 in favor and 0 opposed. No amendments were made to the budget during the year .

- 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 amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts 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;

I 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; and

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

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full Board of Commissioners.

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).

Cameron Parish Recreation District No. 5 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

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.

I inspected copies of all 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 BONUSSES

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.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. A review of the minutes also noted no approval for such payments.

My prior year report, dated June 10, 1999, did not include any comments or unresolved matters.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Cameron Parish Recreation District No. 5 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Elliott & Assoc. "APAC"

Leesville, Louisiana

June 14, 2000

Cameron Parish Recreation District No. 5
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended December 31, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See independent auditor's report.

Cameron Parish Recreation District No. 5
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended December 31, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENT**

N/A

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

N/A

SECTION III MANAGEMENT LETTER

N/A

See independent auditor's report.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Elliott + Assoc. _____ (Date Transmitted)
P.O. Box 1287
Leesville, LA 71496

(Auditors)

In connection with your compilation of our financial statements as of [date] 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 (date of completion/representations).

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 governing authority, or the chief executive of the governmental entity, has 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 LSA-RS 39:34.

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 had 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 39:1410.60-1410.65.

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.

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.

<u>Marcy Duhon</u>	Secretary	<u>5/15/00</u>	Date
<u>Marcy Duhon</u>	Treasurer	<u>5/15/00</u>	Date
<u>Shirley Chesser</u>	President	<u>5/15/00</u>	Date