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JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

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

Under provisions of state law, this report is a public document. A copy of 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 3-1-00

VERNON·R
COON

CERTIFIED PUBLIC ACCOUNTANT

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

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

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Independent Auditor's Report

MEMBER AMERICAN
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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS
PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

JOHNSON BAYOU RECREATION DISTRICT OF CAMERON PARISH Cameron, Louisiana

I have audited the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Johnson Bayou Recreation District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Johnson Bayou Recreation District of Cameron Parish, as of December 31, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
TELEPHONE
1.800.541.5020
318.325.2121
FAX 318.324.1630
EMAIL vrcoon@aol.com

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
December 31, 1999

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 Johnson Bayou Recreation District 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.

In accordance with *Government Auditing Standards*, I have also issued a report dated February 24, 2000 on Johnson Bayou Recreation District of Cameron Parish's compliance with laws and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana
February 24, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$49,591		\$49,591
Receivables	208,033		208,033
Inventory	916		916
Land, buildings, and equipment		\$963,603	963,603
TOTAL ASSETS	<u>\$258,540</u>	<u>\$963,603</u>	<u>\$1,222,143</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$9,910		\$9,910
Tax deducts payable	6,714		6,714
Total Liabilities	<u>16,624</u>	NONE	<u>16,624</u>
Fund Equity:			
Investment in general fixed assets		\$963,603	963,603
Fund balances:			
Reserved for inventory	916		916
Unreserved - undesignated	241,000		241,000
Total Fund Equity	<u>241,916</u>	<u>963,603</u>	<u>1,205,519</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$258,540</u>	<u>\$963,603</u>	<u>\$1,222,143</u>

The accompanying notes are an integral part of this statement.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes - ad valorem	\$209,675	\$188,521	(\$21,154)
Intergovernmental revenues - state revenue sharing	350	572	222
Fees, charges, and commissions - concession sales	17,200	17,923	723
Use of money and property:			
Interest earnings	4,500	5,894	1,394
Rentals	2,000	2,283	283
Total revenues	<u>233,725</u>	<u>215,193</u>	<u>(18,532)</u>
EXPENDITURES			
Culture and recreation:			
Current:			
Personal services and related benefits	77,100	80,472	(3,372)
Operating services	98,500	80,912	17,588
Materials and supplies	32,000	32,406	(406)
Intergovernmental	7,000	6,714	286
Capital outlay	45,000	69,311	(24,311)
Total expenditures	<u>259,600</u>	<u>269,815</u>	<u>(10,215)</u>
EXCESS (Deficiency) OF REVENUES OVER	<u>(25,875)</u>	<u>(54,622)</u>	<u>(28,747)</u>
OTHER FINANCING SOURCES			
Appropriation from police jury		35,000	35,000
Sale of junk		5	5
Total other financing sources	<u>NONE</u>	<u>35,005</u>	<u>35,005</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(25,875)</u>	<u>(19,617)</u>	<u>6,258</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>261,533</u>	<u>261,533</u>	
FUND BALANCE AT END OF YEAR	<u>\$235,658</u>	<u>\$241,916</u>	<u>\$6,258</u>

The accompanying notes are an integral part of this statement.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Johnson Bayou Recreation District 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 five 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 youths of the community.

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 the 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 (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:

- I. 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.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all board members of the district and can impose its will on the district, the district was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where 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 only governmental funds (General Fund). All financial resources of the district are accounted for in this fund. General operating expenditures are paid from this fund.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures (capital outlay) in the General Fund 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.

The account group is not a "fund." It is concerned only with the measurement of financial position and does not involve measurement of results of operations. This district has no long-term debt at December 31, 1999.

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 generally are 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 and the related state revenue sharing 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 are normally collected in December of the current year and January and February of the ensuing year.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

Interest income on interest bearing demand deposits is recorded at the end of the month when credited by the bank. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

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

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

Expenditures

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

Other Financing Sources

Sale of junk and appropriations from the police jury are accounted for as other financing sources and are recognized at the time the underlying events occur.

E. BUDGET PRACTICES

A preliminary budget for the ensuing year is prepared by the board of commissioners and made available to the public. The budget is then adopted by the district during its 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

JOHNSON BAYOU RECREATION DISTRICT
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1999 the district has cash and cash equivalents (book balances) totaling \$49,591 as follows:

Cash on hand	\$300
Demand deposits	<u>49,291</u>
Total	<u><u>\$49,591</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All deposits are fully secured by federal deposit insurance at December 31, 1999.

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. PENSION PLAN AND VACATION
 AND SICK LEAVE**

Full time employees may earn ten days of vacation leave after one full year of continuous service. Vacation leave does not accumulate. The recreation district does not contribute to a pension plan and does not have a formal policy relating to sick leave.

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 risk of loss, the district maintains commercial insurance policies covering; automobile liability; surety bond coverage; and property and flood insurance. In addition to the above policies, the district maintains a general liability policy and an errors and omissions policy. No claims were paid on

JOHNSON BAYOU RECREATION DISTRICT
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

any of the policies during the past three years which exceeded the policies' coverage amount.

**J. TOTAL COLUMN ON THE
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES AND PRINCIPAL TAXPAYERS

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Operation and maintenance	5.30	5.42	2003
Maintenance	2.00	2.05	2004

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

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

JOHNSON BAYOU RECREATION DISTRICT
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

Ad valorem taxes	\$206,473
State revenue sharing	549
Other	<u>1,011</u>
Total	<u><u>\$208,033</u></u>

4. FIXED ASSETS

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

	Balance at January 1, 1999	Additions	Deletions	Balance at December 31, 1999
Land	\$18,203			\$18,203
Buildings and improvements	658,068	\$71,166	(\$4,450)	724,784
Equipment	228,101	31,566	(39,051)	220,616
Total	<u><u>\$904,372</u></u>	<u><u>\$102,732</u></u>	<u><u>(\$43,501)</u></u>	<u><u>\$963,603</u></u>

5. LITIGATION AND CLAIMS

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

SUPPLEMENTAL INFORMATION SCHEDULE

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended December 31, 1999

PER DIEM PAID COMMISSIONERS

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

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

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

	<u>NUMBER</u>	<u>AMOUNT</u>
Layne Boudreaux	12	\$120
Jimmy Harrington	12	120
Derald Jinks, Chairman	12	120
Brenda Rodrigue	12	120
Trudy Young	12	120
Total		<u>\$600</u>

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

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

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

**JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana**

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS
PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

I have audited the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1999 and for the year then ended, and have issued my report thereon dated February 24, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

116 PROFESSIONAL DRIVE
WEST MONROE,
LOUISIANA 71291
TELEPHONE
1.800.541.5020
318.325.2121
FAX 318.324.1630
EMAIL vrcoon@aol.com

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1999

This report is intended for the information of the board of commissioners of Johnson Bayou Recreation District 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.

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

West Monroe, Louisiana
February 24, 2000

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

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

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish.
2. No instances of noncompliance material to the financial statements of Johnson Bayou Recreation District of Cameron Parish were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

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

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