

-

.

Financial Report Terrebonne Parish Recreation District No. 2/3 Houma, Louisiana

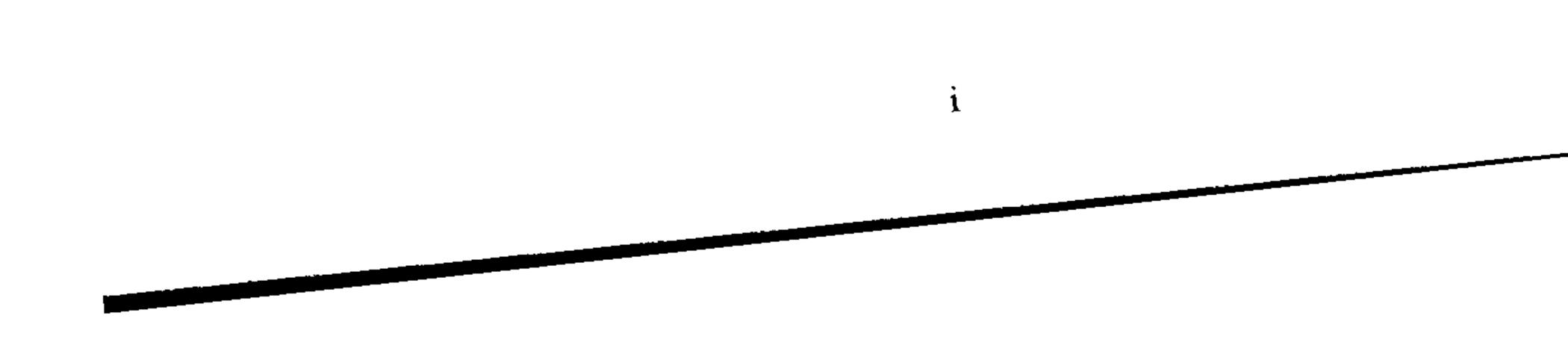
.

.

December 31, 1995

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 7-31-96



### **TABLE OF CONTENTS**

#### **Terrebonne Parish Recreation District No. 2/3**

December 31, 1995

Page <u>Number</u>

#### FINANCIAL SECTION

Independent Auditor's Report

Exhibits

1 - Combined Balance Sheet - Governmental Fund Type and Account Groups 2

- 2 Statement of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual - Governmental Fund Type -General Fund
- 3 Notes to Financial Statements

#### SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

Independent Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

12

3

4

ii



#### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners, Terrebonne Parish Recreation District No. 2/3, Houma, Louisiana.

We have audited the accompanying general purpose financial statements of Terrebonne Parish Recreation District No. 2/3, (the District), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 we 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Recreation District No. 2/3 as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated May 27, 1996 on our consideration of the Terrebonne Parish Recreation District No. 2/3's internal control structure and a report dated May 27, 1996 on its compliance with laws and regulations.

Bourgeoir Bennett, L.L.C.

Certified Public Accountants.

Houma, La., May 27, 1996.

1340 West Tunnel Blvd., Suite 430 P.O. Box 2168 Houma, LA 70361-2168 Phone (504) 868-0139 Fax (SD4) 879-1949

**Certified Public** Accountants | Consultants A Limited Liability Company

P.O. Box 60600 New Orleans, LA 70160-0600 Heritage Plaza, Suite 800 Phone (504) 831-4949 Fax (504) 833-9093

#### Exhibit 1

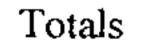
#### <u>COMBINED BALANCE SHEET</u> <u>GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS</u>

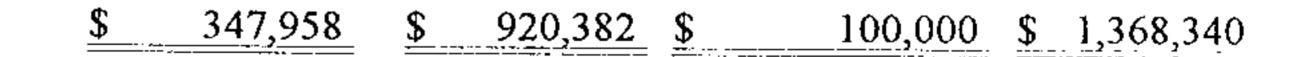
#### **Terrebonne Parish Recreation District No. 2/3**

December 31, 1995

| ASSETS   | F         | overnmental<br>und Type -<br>eneral Fund            | <u>F</u> i | Acco<br>General<br>ixed Assets | unt Groups<br>General Long-<br>Term Obligations | Total<br>(Memorandun<br>Only)                                |
|--|-----------|---|------------|--------------------------------|---|--|
| Cash<br>Investments<br>Receivables - taxes<br>Due from other governmental units<br>Other<br>Fixed assets<br>Amount to be provided for retirement<br>of general long-term obligations | <b>\$</b> | 72,058<br>78,675<br>23,252<br>172,138<br>1,835<br>- | \$         | -<br>-<br>-<br>920,382         | \$<br>-<br>-<br>-<br>-<br>100,000               | \$ 72,058<br>78,675<br>23,252<br>172,138<br>1,835<br>920,382 |
| Totals   | <u>\$</u> | 347,958   | <u>\$</u>  | 920,382                        | <u>\$ 100,000</u>                               | <u>\$ 1,368,340</u>  |
| <b>LIABILITIES</b>   |           |   |            |                                |   |  |
| Accounts payable and accrued<br>expenses<br>Due to Terrebonne Parish<br>Consolidated Government<br>Notes payable   | \$        | 10,340<br>621<br>-                                  |            |                                | \$-<br>-<br>100,000                             | \$ 10,340<br>621<br>100,000                                  |
| Total liabilities<br>FUND EQUITY   |           | 10,961  |            |                                | 100,000   | 110,961  |
| Investment in general fixed assets<br>Fund balance - unreserved<br>Total fund equity   |           | - 336,997   | \$         | 920,382                        |   | 920,382<br>336,997   |
| i otar rund equity   | ·         | 336,997   |            | 920,382                        |   | 1,257,379  |

2





#### See notes to financial statements.

#### Exhibit 2

# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -**GOVERNMENTAL FUND TYPE - GENERAL FUND**

#### **Terrebonne Parish Recreation District No. 2/3**

For the year ended December 31, 1995

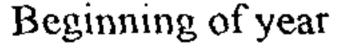
|                       | <br>Budget    |             | Actual  | Variance<br>Favorable<br>Infavorable) |
|-----------------------|---------------|-------------|---------|---------------------------------------|
| Revenues              |               |             |         |                                       |
| Taxes - ad valorem    | \$<br>192,000 | \$          | 202,478 | \$<br>10,478                          |
| Intergovernmental -   |               |             |         |                                       |
| State of Louisiana:   |               |             |         |                                       |
| State revenue sharing | 18,337        |             | 19,899  | 1,562                                 |
| Miscellaneous:        |               |             |         |                                       |
| Interest              | 6,000         |             | 7,310   | 1,310                                 |
| Other                 | <br>17,085    | <del></del> | 17,085  | <br><b></b>                           |
| Total revenues        | <br>233,422   |             | 246,772 | <br>13,350                            |

Expenditures

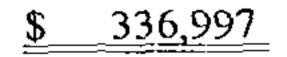
| Expenditures                        |                  |          |          |
|-------------------------------------|------------------|----------|----------|
| General Government:                 | 10 220           | 9,756    | 564      |
| Ad valorem tax adjustment           | 10,320           | 1,540    | 140      |
| Ad valorem tax deductions           | 1,680            | 1,540    | 140      |
| Total general government            | 12,000           | 11,296   | 704      |
| Culture and Recreation:             |                  |          |          |
| Personal services                   | 65,635           | 63,712   | 1,923    |
| Supplies and materials              | 13,980           | 12,636   | 1,344    |
| Other services and charges          | 21,400           | 24,140   | (2,740)  |
| Repairs and maintenance             | 38,500           | 18,887   | 19,613   |
| Capital expenditures                | 151,500          | 179,301  | (27,801) |
| Total culture and recreation        | 291,015          | 298,676  | (7,661)  |
| Total expenditures                  | 303,015          | 309,972  | (6,957)  |
| Excess (deficiency) of revenues     |                  |          |          |
| over expenditures                   | (69,593)         | (63,200) | 6,393    |
| Other Financing Source              |                  |          |          |
| Proceeds of notes payable           | 100,000          | 100,000  |          |
| Excess of Revenues and Other Source |                  |          |          |
| Over Expenditures                   | <u>\$ 30,407</u> | 36,800 ≦ | 6,393    |
| Fund Balance                        |                  |          |          |

3

300,197



End of year



See notes to financial statements.

#### Exhibit 3

### **NOTES TO FINANCIAL STATEMENTS**

#### **Terrebonne Parish Recreation District No. 2/3**

December 31, 1995

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Terrebonne Parish Recreation District No. 2/3 (the District) conform to generally accepted accounting principles as applicable to governments. The following is a summary of certain significant accounting policies:

#### a) Reporting Entity

The District is a component unit of the Terrebonne Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the comprehensive annual financial report (CAFR) of the Parish for the year ended December 31, 1995.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

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. An account group, on the other hand, 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 available financial resources.

#### **Governmental Funds**

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

**Governmental Funds (Continued)** 

Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the District:

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

c) Basis of Accounting

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

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenues) are considered "measurable" at the time of levy. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

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

#### d) Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners (the Board) adopted a budget for the District's General Fund. The Board, for its 1995 budget obtained public participation in the budget process as required by state law. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The District amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Note 1 -

#### d) Operating Budgetary Data (Continued)

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

#### **Bad Debts e**)

The financial statements for the District contain no allowance for bad debts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the General Fund.

#### **General Fixed Assets** f)

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

It is not involved with the measurement of results of operations. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

Certain general fixed assets (land and building) are recorded in the general fixed asset account group of the Terrebonne Parish Consolidated Government.

#### Vacation and Sick Leave **g**)

The District's employees earn vacation and sick leave on the same basis as the Parish. However, vacation and sick leave can not be carried forward. There is no material unpaid vacation and sick leave at December 31, 1995.

#### Exhibit 3 (Continued)

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### h) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

#### i) Total Column on Combined Statement - Overview

The total column on the combined statement - overview is captioned memorandum only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or 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.

#### Note 2 - CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

State law requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

The District invested in interest earning cash accounts and certificates of deposit during the year. The District's cash and investments at any single bank are not in excess of the FDIC insurance.

#### Note 3 - PROPERTY TAXES

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The

#### Note 3 - PROPERTY TAXES (Continued)

last reevaluation was completed for the list of January 1, 1992. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 1995 was \$5.00 per \$1,000 of assessed valuation on property within Recreation District No. 2/3 for the purpose of maintaining, constructing and operating recreational facilities and programs within the District.

#### Note 4 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1995 consisted of the following:

Citate of Landaian

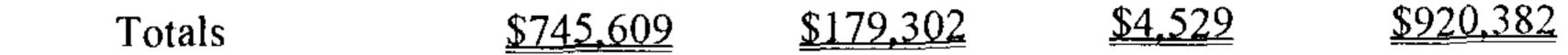
| \$ 13,266 |
|-----------|
| 158,872   |
| \$172,138 |
|           |

#### Note 5 - CHANGES IN GENERAL FIXED ASSETS

#### A summary of changes in general fixed assets follows:

|                                      | Balance<br>January<br><u>1, 1995</u> | Additions | Deletions | Balance<br>December<br>31, 1995 |
|--------------------------------------|--------------------------------------|-----------|-----------|---------------------------------|
| Buildings                            | \$116,320                            | \$ -      | \$ -      | \$116,320                       |
| Land                                 | 135,267                              | 150,288   | -         | 285,555                         |
| Improvements other<br>than buildings | 338,415                              | 22,263    | -         | 360,678                         |
| Equipment and furniture              | 155 607                              | 6 751     | 4 529     | 157.829                         |





#### Exhibit 3 (Continued)

#### Note 6 - LONG-TERM OBLIGATIONS

On March 8, 1995, the District purchased land to be used as a playground for \$150,000. Under the terms of the purchase the district paid a \$50,000 down payment and will finance the remaining \$100,000 in a noninterest bearing note over four years. The note is secured by a mortgage on the land and payment is due March 10th of each year.

The annual requirements to amortize the note outstanding at December 31, 1995 are as follows:

| Year | Principal |  |  |
|------|-----------|--|--|
| 1996 | \$ 25,000 |  |  |
| 1997 | 25,000    |  |  |
| 1998 | 25,000    |  |  |
| 1999 | 25.000    |  |  |

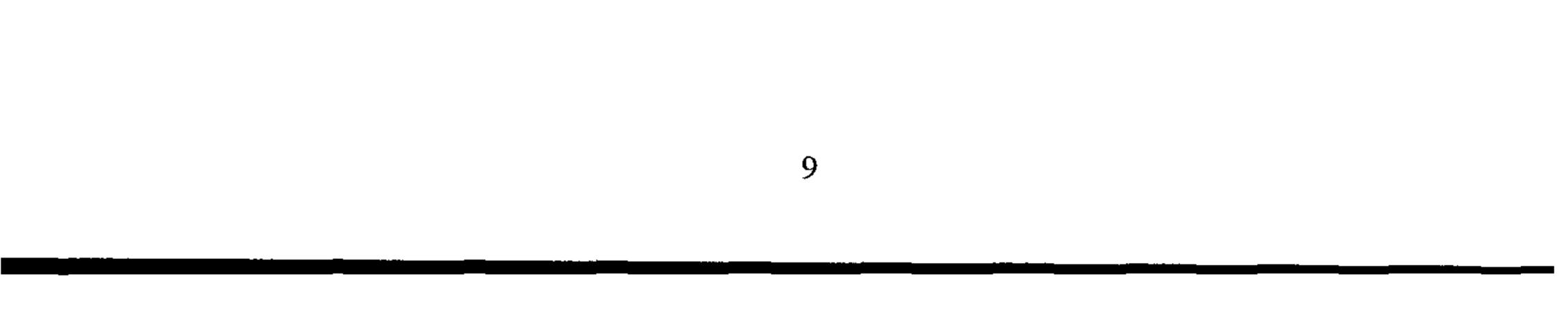


Totals

<u>\$100,000</u>

### Note 7 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members during the year ended December 31, 1995.



# SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

.

.



### INDEPENDENT REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners,

Terrebonne Parish Recreation District No. 2/3, Houma, Louisiana.

We have audited the general purpose financial statements of Terrebonne Parish Recreation District No. 2/3 (the District), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards and <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District is responsible for establishing and maintaining an internal control structure. 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.

In planning and performing our audit of the general purpose financial statements of the District for the year ended December 31, 1995, we obtained an understanding on the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed

10

1340 West Tunnel Blvd., Suite 430 P.O. Box 2168 Houma, LA 70361-2168 Phone (504) 868-0139 Fax (504) 879-1949

Certified Public Accountants | Consultants A Limited Liability Company

P.O. Box 60600 New Orleans, LA 70160-0600 Heritage Plaza, Suite 800 Phone (S04) 831-4949 Fax (S04) 833-9093

control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses.

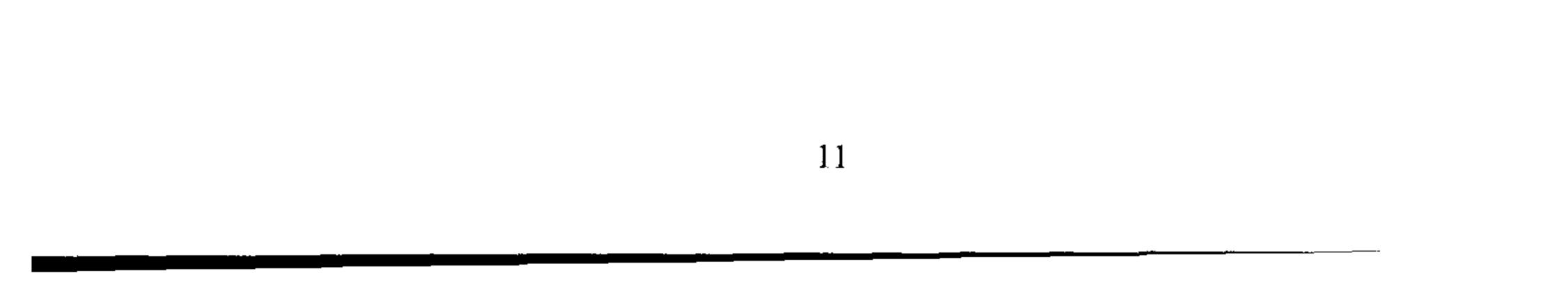
This report is intended for the information of the Board of Commissioners, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Bourseois Bennett, L.L.C.

## ð í

Certified Public Accountants.

Houma, La., May 27, 1996





### INDEPENDENT REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners, Terrebonne Parish Recreation District No. 2/3, Houma, Louisiana.

We have audited the general purpose financial statements of Terrebonne Parish Recreation District No. 2/3 (the District), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards and <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those

standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the District 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, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the Board of Commissioners, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

12

Bourgeois Bennett, L.L.C. Certified Public Accountants.

Houma, La., May 27, 1996.

1340 West Tunnel Blvd., Suite 430 PO. Box 2168 Houma, LA 70361-2168 Phone (504) 868-0139 Fax (504) 879-1949

**Certified Public** Accountants | Consultants A Limited Liability Company

P.O. Box 60600 New Orleans, LA 70160-0600 Heritage Plaza, Suite 800 Phone (504) 831-4949 Fax (504) B33-9093

### **COMMUNICATIONS LETTER**

.

.

.

-

.

.





#### **COMMUNICATIONS WITH BOARD OF COMMISSIONERS**

To the Board of Commissioners, Terrebonne Parish Recreation District No. 2/3, Houma, Louisiana.



In fulfilling our responsibility as Terrebonne Parish Recreation District No. 2/3 auditors for the year ended December 31, 1995, we are required to communicate to the Board of Commissioners certain matters related to the conduct of our audit.

### 1) <u>AUDITOR'S RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING</u> <u>STANDARDS AND GOVERNMENT AUDITING STANDARDS</u>

Our audit was conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" issued by the Comptroller General of the United States which require that we plan and perform the audit to obtain reasonable assurance about whether the statements are free of material misstatements.

As required, separate letters have been issued on internal control and compliance with laws and regulations.

#### 2) <u>SIGNIFICANT ACCOUNTING POLICIES</u>

Significant accounting policies are described in Note 1 to the component unit financial statements. No new accounting policies were adopted nor required to be adopted for the year ended December 31, 1995.

### 3) <u>SIGNIFICANT AUDIT ADJUSTMENTS</u>

We did not initiate any significant audit adjustment during our recent audit. Year end adjustments and closing entries were prepared.

This information is intended solely for the use of the Board of Commissioners and management of Terrebonne Parish Recreation District 2/3 and should not be used for any other purpose.

Bourgeoir Bennett, L.L.C.

#### *O* Certified Public Accountants.

#### Houma, La., May 27, 1996.

1340 West Tunnel Blvd., Suite 430 P.O. Box 2168 Houma, LA 70361-2168 Phone (504) 868-0139 Fax (504) 879-1949

Certified Public Accountants I Consultants A Limited Liability Company Fax (504) 833-9093

## MANAGEMENT LETTER

.

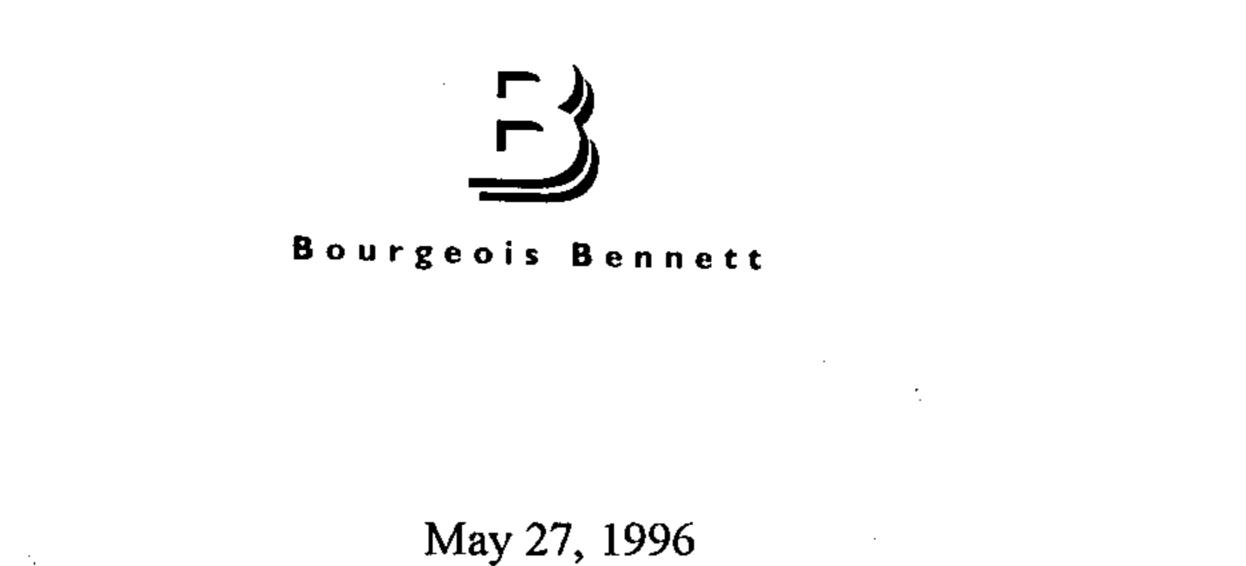
.

.

.

.





#### To the Board of Commissioners, Terrebonne Parish Recreation District No. 2/3, Houma, Louisiana.

In connection with our audit of the general purpose financial statements of the Terrebonne Parish Recreation District No. 2/3, (the District), as of and for the year ended December 31, 1995, the following item was noted which we would like to bring to your attention.

#### **INVESTMENT POLICY**

The District does not have an investment policy as required by Louisiana Revised Statute 33:2955. As a result of House Bill No. 872 Act 1126 of the 1995 Legislative Session, all political subdivisions, shall develop and adopt an investment policy that details and clarifies investment objectives and the procedures and constraints necessary to reach those objectives.

We recommend the District develop and adopt an investment policy. The policy should:

- Reflect the mandate to manage public funds prudently.
- Place appropriate emphasis on the goals of safety of principal first, liquidity second, and yield third.
- Establish internal controls for any derivatives in use to ensure that the risks inherent in derivatives are adequately managed.

We would like to thank Mrs. Bundy for the help extended to us during our audit. We shall be glad to answer any questions you may have.

Sincerely yours,

Elward R. Bouterie

#### For the firm.

1340 West Tunnel Blvd., Suite 430 P.O. Box 2168 Houma, LA 70361-2168 Phone (504) 868-0139 Fax (504) 879-1949

#### Certified Public Accountants I Consultants A Limited Liability Company Phone (504) 831-4949 Fax (504) 833-9093