

**NOTES TO FINANCIAL STATEMENTS**  
**Tax Accountant's Compilation Report**

The general fixed asset account group is not a fund. It is measured only with the measurement of financial position and does not involve the measurement of results of operations.

**D. Basis of accounting**

Basis of accounting refers to when revenues and expenditures 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 basis applied. The District's accounts are reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable 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.

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due in November of each year, and become delinquent by December 31. The taxes are generally collected in January and February of the subsequent year.

**E. Budget practices**

The Recreation District follows these procedures to adopt a budget for the general fund as required by generally accepted accounting principles.

1. Prior to January 1, the Chairman submits to the Board of Commissioners a proposed operating budget for the coming fiscal year. The operating budget which includes proposed expenditures and the means of financing them is on a basis consistent with generally accepted accounting principles (GAAP).
2. The budget is then legally adopted.
3. All budget appropriations lapse at year-end. The budget is used as a tool to control expenditures. Expenditures may not exceed budgeted appropriations on the individual fund level.

However, the Recreation District did not adopt a budget for the year ended December 31, 1986.

**F. Total column**

The total column on the balance sheet is captioned Memorandum Only DO 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 in a consolidation.

RECREATION DISTRICT NO. 4  
CAMDEN PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compliance Report

Note 1. Summary of Significant Accounting Policies

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 transactions of state and local governmental entities. Subsequently, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

A. Reporting entity

In conformance with GASB Codification Section 2100, the Recreation District is a component unit of the Camden Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. 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 these governmental units, and other governmental units that comprise the governmental reporting entity. Recreation District No. 4 was established to provide a facility for public use at a stated fee.

B. Fund accounting

The accounts of the Recreation District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses only one generic fund type as follows:

Governmental fund:

The General Fund is the general operating fund of the Recreation District. It accounts for all financial resources.

C. General fixed assets

Fixed assets used in governmental fund type operations are accounted for in the general fixed asset account group, rather than in governmental funds. All fixed assets are valued at historical cost and no depreciation has been provided on general fixed assets. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Note 2. Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance Jan. 1, 1996	ADDITIONS	DEDUCTIONS	Balance Dec. 31, 1996
Land and building	\$ 48,000	\$ -	\$ -	\$ 48,000
Equipment	508	-	-	508
	<u>\$ 48,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,508</u>

**Note 3. Cash and Cash Equivalents**

For reporting purposes, cash and cash equivalents include cash and certificates of deposit with an original maturity within 90 days from the acquisition date. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal offices in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

The deposits, consisting of cash, at December 31, 1996 were secured as follows:

	Cash Balance	FDIC Insurance	Balance Uncovered
Cash	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>

**Note 4. Pay Plan**

The members of the Board of Commissioners do not receive compensation.

**Note 5. Subsequent Event**

During the year ended December 31, 1996, the District received \$6,271 of Federal revenue sharing. Subsequent to December 31, 1996, it was discovered that the money was paid to the District in error; upon such discovery, the District repaid the amount received.

REGISTRATION DISTRICT NO. 8  
 CANTON PARKER POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
 GENERAL FUND

Year Ended December 31, 1996  
 See Accountant's Compilation Report

Revenues:		
Ad valorem taxes	\$ 4,713	
Other	<u>851</u>	
Total revenues		\$ 5,564
Expenditures:		
Current:		
Salaries and pensions:		
Insurance	\$ 1,800	
Repairs and maintenance	1,517	
Utilities	535	
Accounting	695	
Other	<u>581</u>	
Total expenditures		\$ 5,528
Deficiency of revenues over expenditures		\$ 36
Fund balance, beginning		<u>11,232</u>
Fund balance, ending		\$ 11,268

See Notes to Financial Statements.



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**INDEPENDENT ACCOUNTANT'S REPORT**

The Board of Commissioners  
Recreation District No. 9  
Bossierite, Louisiana

We have compiled the accompanying general purpose financial statements of Recreation District No. 9, a component unit of the Caddo Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the table of contents. The statements were compiled 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 information that is the representation of the Board in the form of financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance on them.

*Broussard, Poche, Lewis & Breaux*

Crawley, Louisiana  
January 21, 1997

RECREATION DISTRICT NO. 3 OF CAMERON PARISH POLICE JURY  
MONROE, LOUISIANA

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ANNUAL GROSS FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUE \$50,000 OR LESS

The annual gross financial statements are required by Louisiana Revised Statute 24:114 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:211(1)(1)(a)(1)(1).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Leo Theria, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Recreation District No. 3 of Cameron Parish Police Jury as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Leo Theria, who duly sworn, deposes and says that the Recreation District No. 3 of Cameron Parish Police Jury received \$58,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Leo Theria  
Signature

Sworn to and subscribed before me, this 26 day of April, 1997.

Robert Perdue  
NOTARY PUBLIC

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Telephone No.

228-33573

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RECREATION DISTRICT NO. 6  
 OF CAMERON PARISH  
 FINANCIAL REPORT  
 DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 4-23-99

RECREATION DISTRICT NO. 8  
 CASHEM PARKER POLICE JURY

BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1994  
 See Accountant's Compilation Report

	Governmental	Account	Total Operations Only
	Fund	Group	
ASSETS	General Fund	General Fixed Assets	
Cash and cash equivalents	\$ 12,100	\$ -	\$ 12,100
Receivables	4,274	-	4,274
Land, buildings, and equipment	-	49,358	49,358
<b>Total assets</b>	<b>\$ 16,374</b>	<b>\$ 49,358</b>	<b>\$ 65,732</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 182	\$ -	\$ 182
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$ 49,358	\$ 49,358
Fund balances:			
Unreserved - undesignated	16,192	-	16,192
	<b>\$ 16,374</b>	<b>\$ 49,358</b>	<b>\$ 65,732</b>
<b>Total liabilities and fund equity</b>	<b>\$ 16,374</b>	<b>\$ 49,358</b>	<b>\$ 65,732</b>

See Notes to Financial Statements.



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