

CARSON FISHING RECREATION DISTRICT NO. 7

SUPPLEMENTARY INFORMATION (Continued)

For the year ended December 31, 1996

Prior Year Finding:

The District did not adopt or publish a budget for the year ended December 31, 1996.

Corrective Action:

The December 31, 1996 budget was properly prepared and awarded during the fiscal year and is presented in the accompanying financial statements.

Prior Year Findings:

The District did not acquire and retain invoices or other supporting documentation for all expenditures in 1995. Proper supporting documentation for expenditures is required to provide a proper audit trail and to insure compliance with legally required budgetary practices. Additionally, it provides documentation that management of the District is adequately and responsibly discharging its obligation of accountability for and stewardship toward public resources.

Corrective Action:

The District had available for auditors inspection all paid invoices and supporting documentation for 1996 disbursement activity. The new accountant properly designed an accounting system that facilitates proper disbursement details.

Prior Year Finding:

Our cash receipts testwork revealed that during the summer months an imprint beginning cash balance was not utilized at the pool or baseball complex; therefore, an accurate reconciliation of cash sales and disbursements could not be performed for any particular day.

Corrective Action:

An imprint system was utilized during the 1996 summer that facilitated better accounting for pool and concession income and expense.

CAMERON PARISH RECREATION DISTRICT NO. 1

SUPPLEMENTARY INFORMATION

For the year ended December 31, 1995

Schedule 1--Compensation of Board Members

During the year ended December 31, 1995, the Recreation District Board members did not receive any compensation.

Schedule 2--Questioned Costs

During the year ended December 31, 1995, I noted no questioned costs arising from my examination.

Schedule 3--FOIA Compliance

An exit conference was held with Evelyn Barnes, Cameron Parish Recreation District No. 1 secretary, on June 11, 1997, to discuss the proposed audit report and the fact that no questioned costs were discovered during my examination.

Schedule 4--Corrective Action Taken on Prior Year Findings

Prior Year Findings

We were not able to determine if there were minutes kept of any board meetings in 1995 since no written or typed minutes were available for our review to determine if board policy was followed in 1995.

Corrective Action

Minutes were taken at all board meetings in 1996 and typed correctly; all were available for auditing review for the current audit period.

SUPPLEMENTARY INFORMATION

CAMERON PARISH RECREATION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 9--PENSION PLAN

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

NOTE 5--LITIGATION

The District is not involved in any type litigation nor does it have any asserted claims against it.

NOTE 4--CONTINGENCIES

The District employs, on a part time basis, a pool director and lifeguards assigned to work at the pool during the summer. Additionally, certain unincorporated businesses perform services for the District. The District does not treat the pool director or lifeguards as employees for payroll tax purposes and, accordingly, has not withheld and remitted employment taxes to various taxing authorities nor has it complied with reporting requirements for payments to individuals for services as employees or independent contractors. Uncertainty exists over whether these individuals should be considered employees for payroll tax purposes. If it is determined that these individuals are employees for employment tax purposes, it is probable that a liability to unpaid taxes, penalties and interest exists. The District has not made any provision for losses in these financial statements nor is it able to estimate a range of potential loss pending a final determination of the correct classification of these workers for employment tax purposes.

CAMERON PARISH RECREATION DISTRICT NO. 7
 NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2--RECEIVABLES

Receivables at December 31, 1998 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.

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, 1998 taxes of 1.50 mills were levied on property with assessed valuation totaling \$18,497,490 and were dedicated entirely for the specified purposes of the District.

Total taxes levied were \$18,622.

NOTE 3--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets for the year ended December 31, 1998:

	Equipment	Land & Improvements	Total
Balance, 12/31/95	\$ 456	\$ 13,866	\$ 14,322
Additions	---	---	---
Deletions	---	---	---
Balance, 12/31/98	\$ 456	\$ 13,866	\$ 14,322

CAMERON PARISH RECREATION DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

E. BUDGETARY PRACTICES

The District does not use a budget nor has it adopted any budgetary practices. Political subdivisions of the state of Louisiana are legally required to adopt budgets for general funds. General accepted accounting principles require a combined statement of revenues, expenditures, and changes in fund balance-budget and actual for complete presentation when budgets have been legally adopted.

F. CASH AND CASH EQUIVALENTS

The District considers all cash and demand deposits to be cash and equivalents. Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the United States or individual 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. The district's cash and equivalents at the end of each period presented on the combined balance sheet was fully insured by FDIC.

G. 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.

H. TOTAL COLUMN ON COMBINED STATEMENTS

Total columns on the combined statements are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, 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 preparation of this data.

CAMERON PARISH RECREATION DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

C. 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 or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated 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, 1994.

D. BASIS OF ACCOUNTING

Accounting within the general fund is based on the measurement of current financial resources and utilizes the modified accrual method of accounting. Accordingly, only current assets and current liabilities are recorded on the balance sheet with the difference represented as the fund's equity or accumulated deficit. Ad valorem taxes, representing the District's primary resource for funding its activities, are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and become due and payable on the date tax rolls are filed with the recorder of mortgages. Louisiana revised statute 47:188 requires the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. Ad valorem taxes are normally collected in December of the current year and January and February of the subsequent year. All other revenues are recorded when received. Expenditures are recorded when the related liability is incurred.

CAMERON PARISH RECREATION DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

December 31, 1984

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 GASA, 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 transactions 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.

Recreation District No. 7 of the Parish of Cameron, Louisiana was created by the Cameron Parish Police Jury on March 7, 1989 under the authority of Louisiana Revised Statute 33:466. The District is governed by a board of commissioners appointed by the Cameron Parish Police Jury. The board's commissioners are not compensated nor are they paid a per diem for serving on the board. The District maintains and operates recreational facilities located in Trede, Louisiana which are owned by the Cameron Parish Police Jury. The District is the primary beneficiary of a 1.49 mill property tax assessed on each dollar valuation of property subject to taxation within the boundaries of the district. The tax is authorized to be collected for a period of ten years beginning with the year 1989 for the purpose of maintaining and operating recreational facilities within and for the District.

A. FINANCIAL REPORTING ENTITY

The financial reporting entity consists of the primary government of the parish, organizations for which the primary government is financially accountable, and any other organization that is so closely related with the primary government that exclusion of its financial statements from that of the primary government would cause the reporting entity's financial statements to be incomplete or misleading. Generally accepted accounting principles applicable to governmental organizations include certain criteria for determining the primary government and its component units. The basic criteria for including a potential component unit's financial statements within the financial reporting entity's

Exhibit C

CANBON PARKS RECREATION DISTRICT NO. 7
 STATEMENT OF REVENUES, EXPENDITURES,
 (BUDGETARY BASIS) AND ACTUAL - GENERAL FUND TYPE
 For the Year Ended December 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Ad valorem tax	\$ 18,000	\$ 19,195	\$ 195
Rentals	4,000	5,845	1,845
Fees	5,000	5,228	228
Concessions	3,000	3,250	250
Miscellaneous	---	10	10
Total revenues	33,500	38,771	5,271
EXPENDITURES:			
Personnel expenditures	13,000	12,621	379
Operating expenditures	10,000	9,529	471
Materials and supplies	4,000	4,838	(838)
Legal and professional	3,000	3,070	70
Capital outlay (Note 3)	---	---	---
Total expenditures	29,280	28,938	342
Excess (deficiency) of revenues over expenditures	4,220	(4,833)	913
Fund balance, beginning	11,244	11,244	---
Fund balance, ending	\$ 15,464	\$ 16,923	\$ 1,459

The accompanying notes are an integral part of this statement.

Exhibit B

CAMERON PARISH RECREATION DISTRICT NO. 7
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
 SPECIAL REVENUE FUND - GOVERNMENTAL FUND TYPE
 for the Year Ended December 31, 1996

Revenues:	
Ad valorem tax	\$ 19,195
Sustain	8,045
Food fees	5,224
Concessions	3,287
Miscellaneous	<u>10</u>
Total revenues	<u>35,761</u>
Expenditures:	
Personnel expenditures	12,621
Operating expenditures	9,839
Materials and supplies	4,888
Legal and professional	2,010
Capital outlay (Note 2)	<u>---</u>
Total expenditures	<u>29,358</u>
Excess (deficiency) of revenues over expenditures	4,403
Fund balance, beginning	<u>11,254</u>
Fund balance, ending	<u>\$ 15,657</u>

The accompanying notes are an integral part of this statement.

Exhibit A

CAMERON PARISH RECREATION DISTRICT NO. 7

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1998

	Governmental Fund Type: Special Revenue Fund	Account Group: General Fixed Assets	Total (Memorandum Only)
ASSETS			
Cash and cash equivalents	\$ 498	\$ ---	\$ 498
Receivables (Note 2)	29,276	---	29,276
Fixed assets (Note 3)	---	13,522	13,522
Total assets	\$ 29,774	\$ 13,522	\$ 43,296
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 4,084	\$ ---	\$ 4,084
Retirement deductions payable	---	---	---
Total liabilities	4,084	---	4,084
Fund equity:			
Investment in general fixed assets (Note 3)	---	13,522	13,522
Fund balance - unreserved (Note 7)	16,872	---	16,872
Total fund equity	16,872	13,522	30,394
Total liabilities and fund equity	\$ 20,956	\$ 13,522	\$ 34,478

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS
(CONTINUED STATEMENTS - OVERVIEW)

ELLIOTT & ASSOCIATES, INC.
A Division of Accounting Corporation
P. O. Box 1387
Louisville, Louisiana 71406-1387

2025 12/31/25
2024 12/31/25
Tel. 144-2396

W. Miller Road, 171

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
REQUIRED BY THE GAS'S GOVERNMENT ACCOUNTING STANDARDS

Cameron Parish Recreation District No. 7
Cameron, Louisiana

I have audited the general-purpose financial statements of the Cameron Parish Recreation District No. 7, as of and for the year ended December 31, 1994, and have issued my report thereon dated June 13, 1997.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Cameron Parish Recreation District No. 7 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, I performed tests of the Cameron Parish Recreation District No. 7's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, the Cameron Parish Recreation District No. 7 complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District had not complied, in all material respects, with those provisions.

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

Elliott & Assoc. "ABC"
Louisville, Louisiana
June 13, 1997

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls

- Cash receipts
- Accounts payable
- Cash disbursements
- Property, plant and equipment

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the Calcasieu Parish Recreation District No. 1's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Elliff & Assoc. "AIC"
Lacrosse, Louisiana
June 11, 1987

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W. Michael Pilon, CPA

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

Cameron Parish Recreation District No. 7
Cameron, Louisiana:

I have audited the general-purpose financial statements of the Cameron Parish Recreation District No. 7, as of and for the year ended December 31, 1990, and have issued my report thereon dated June 11, 1991.

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 misstatements.

In planning and performing my audit of the general-purpose financial statements of the Cameron Parish Recreation District No. 7 for the year ended December 31, 1990, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

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 recorded 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 my evaluation of the structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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W. Michael Stone, CPA

INDEPENDENT AUDITOR'S REPORT

Cameron Parish Recreation District No. 7
 Cameron, Louisiana

I have audited the accompanying general-purpose financial statements of the Cameron Parish Recreation District No. 7 as of and for the year then ended as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cameron Parish Recreation District No. 7. 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. These 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 general-purpose 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 above present fairly, in all material respects, the financial position of the Cameron Parish Recreation District No. 7 as of and for the year ended December 31, 1996, and the results of its operations and changes in financial position for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Cameron Parish Recreation District No. 7. The information in these schedules 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.

Elliott & Assoc. "ARAC"
 Louisville, Louisiana
 June 15, 1997

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CAMDEN PARISH RECREATION
DISTRICT NO. 7
FINANCIAL STATEMENTS
DECEMBER 31, 1994

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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.

WLS 00 1837

Release Date _____

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