

WILCOXBERY RECREATION DISTRICT NO. 1 OF CANTON MAINE

Notes to Financial Statements - Continued

December 31, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The following funds and group of accounts are used by the District:

Governmental Funds:

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted revenues and the acquisition or maintenance of general fixed assets. Governmental funds of the district include:

1. **General Fund** - The general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
2. **Special Revenue Fund** - accounts for transactions that are legally restricted to expenditures for specific purposes. This fund accounts for the multi-purpose facility.

Accounts Group:

General fixed assets account group:
Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

3. Basis of Accounting

The accounting and 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 of these funds present revenues (i.e., revenues and other financing sources) and expenses (i.e., expenditures and other financing uses) in net current assets.

Continued

BOCKREYER INCORPORATED DISTRICT NO. 1 OF CASSIOW BRIDGE

Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual -
All Governmental Fund Types

Year ended December 31, 1994

REVENUES	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
Ad valorem taxes - Del	\$ 159,800	\$ 159,800	\$ 0.00
State revenue sharing	1,300	1,300	0
Concessions income	21,800	66,071	44,271
Interest	1,000	4,981	3,981
Usage fees	1,400	1,073	(2,327)
Other	-	2,325	2,325
TOTAL REVENUES	185,300	235,450	50,150
EXPENDITURES			
General government			
Bank Charges	200	447	247
Gas and oil	1,500	29	(1,471)
Insurance	3,000	1,700	(1,300)
League registration fees	4,500	2,000	(2,500)
Miscellaneous	100	-	100
Per Diem	400	548	148
Post general	500	440	(60)
Printing and office supplies	400	763	363
Professional fees	500	675	175
Repairs	5,000	13,027	8,027
Salaries - concessions	5,000	6,704	1,704
Salaries - other	24,000	66,028	42,028
Supplies - concessions	14,500	18,003	3,503
Supplies - other	20,000	11,813	(8,187)
Taxes	1,000	5,074	4,074
Telephone	1,400	1,704	304
Utilities	11,000	10,873	(127)
Capital outlay	-	18,000	18,000
TOTAL EXPENDITURES	112,400	182,181	70,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	72,900	53,269	19,631
FUND BALANCE - BEGINNING	112,400	112,400	-
FUND BALANCE - ENDING	\$ 185,300	\$ 165,669	\$ 19,631

The accompanying notes and supplemental report are an integral part of these financial statements.

SPECIAL SERVICE FUND

<u>REPORT</u>	<u>ACTUAL</u>	<u>YEAR-END PROVISIONAL UNRECORRECTED</u>
\$ 11,000	\$ 14,000	\$ 1,000
-	-	-
1,000	1,000	300
4,000	3,400	500
<u>17,000</u>	<u>18,800</u>	<u>2,800</u>
300	300	0
-	-	-
2,000	2,000	500
-	-	-
-	-	-
400	300	70
300	20	200
300	400	20
7,000	8,000	4,400
-	-	-
4,000	5,000	2,400
-	-	-
4,000	3,000	800
500	500	300
-	-	-
4,000	4,000	5000
<u>21,300</u>	<u>23,300</u>	<u>4,800</u>
4,000	10,300	7,000
<u>25,300</u>	<u>33,600</u>	<u>-</u>
\$ 47,000	\$ 56,900	\$ 1,200

GARDNER, CHAMBER & GARDNER, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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May 20, 1997

Board of Directors
Hackberry Recreation District No. 1 of
Cameron Parish
Hackberry, Louisiana

We have compiled the accompanying general purpose financial statements of the Hackberry Recreation District No. 1 of Cameron Parish, a component unit of Cameron Parish Police Jury, as of December 31, 1996, and for the two years then ended. 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 in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Cranson, Clarke & Gullory

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**INDEPENDENT REGISTRATION DIVISION NO. 1 OF CAMBON PARISH
NEWBERRY, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS AND ACCOUNTANTS' CERTIFICATION REPORT

TWO YEARS ENDED December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the public, as required, to qualified, 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: JUN 25 1991

WACKERLY RECREATION DISTRICT NO. 1 OF CAMDEN PARISH

Combined Balance Sheet - All Fund Types and Annual Budget

December 31, 1998

	GOVERNMENTAL FUND TYPE		ACCOUNT	TOTALS	
	GENERAL FUND	SPECIAL PURPOSES	GRAND TOTAL	1998	1999
ASSETS					
Cash	\$ 53,713	\$ 17,497	\$ -	\$ 71,210	\$ 28,883
Reservation					
Ad valorem taxes levied	184,454	18,435	-	202,889	194,263
State revenue sharing	1,410	-	-	1,410	1,343
Fixed assets	-	-	774,833	774,833	782,971
TOTAL ASSETS	\$ 239,577	\$ 35,932	\$ 774,833	\$1,049,945	\$ 987,460
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 2,818	\$ 732	\$ -	\$ 3,550	\$ 4,482
Fund Equity					
Investment in general fund assets	-	-	774,833	774,833	782,971
Fund balances					
Unreserved and undesignated	232,571	35,200	-	267,771	214,158
TOTAL FUND EQUITY	232,571	35,200	774,833	1,042,584	997,129
TOTAL LIABILITIES AND FUND EQUITY	\$ 235,389	\$ 35,932	\$ 774,833	\$1,049,945	\$ 987,460

The accompanying notes and accountant's report are an integral part of these financial statements.

1998

<u>GENERAL</u> <u>PLANS</u>	<u>REVENUE</u> <u>PLANS</u>	<u>TOTAL</u> <u>OPERATIONS</u>
\$ 100,000	\$ 40,000	\$ 140,000
1,140	"	1,140
38,000		38,000
3,040	2,780	5,820
3,140	3,838	7,018
<u>2,840</u>	<u>660</u>	<u>3,500</u>
<u>200,000</u>	<u>50,000</u>	<u>250,000</u>
600	138	740
3,204	"	3,204
3,158	3,304	7,512
3,348	"	3,348
130	70	200
900	"	900
490	544	1,034
390	"	390
1,300	1,300	2,600
24,400	1,381	25,781
3,040	"	3,040
28,000	4,970	32,970
24,800	"	24,800
14,300	3,874	18,174
3,000	404	3,404
3,000	"	3,000
13,400	3,331	17,731
<u>27,140</u>	<u>22,241</u>	<u>49,381</u>
<u>201,840</u>	<u>72,244</u>	<u>274,084</u>
37,834	69,790	111,624
<u>239,674</u>	<u>142,034</u>	<u>381,708</u>
\$ 170,010	\$ 21,000	\$ 191,010

COUNCILMAN, CANTREY & GYRELLS, L.L.P.
MEMBER FINANCIAL PUBLIC ACCOUNTANTS

MACKENNEY RECREATION DISTRICT NO. 1 OF CAMEROON PARISH

Notes to Financial Statements - Continued

DECEMBER 31, 1986 AND 1985

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

entity is financial accountability. The GAAP has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Cameroon Parish 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 Cameroon Parish Police Jury.
2. Organizations for which the Cameroon Parish Police Jury does not appoint a voting majority but are financially dependent on the Cameroon Parish Police Jury.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Mackenney Recreation District No. 1 of Cameroon Parish is a component unit of the Cameroon Parish Police Jury's reporting entity.

B. Fund Accounting

The Mackenney Recreation District No. 1 of Cameroon Parish 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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 financial resources.

Continued

CAJON VALLEY RECREATION DISTRICT NO. 1 OF CALIFORNIA PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The modified accrual basis of accounting is used by 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 government considers property taxes as available if they are collected within 90 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, state revenue sharing and interest.

4. Cash

Cash includes accounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Under state law, these deposits are the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1998 and 1997 the District had \$74,794 and \$24,003, respectively, in deposits collateralized bank balances. These deposits are secured from risk by federal deposit insurance.

CHAL LEWIS

WACAREWAY EXECUTIVE DISTRICT NO. 1 OF CAMBODIA PARISH

Notes to Financial Statements - Continued

December 31, 1996 and 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Budgets

A General Fund and Special Revenue Fund budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's board of commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level.

A budget was not adopted for 1995.

4. Compensated Absences

Vacated or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vacated or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. As December 31, 1996 the district's liability for compensated absences could not be reasonably estimated.

Don't Lewand

WISCONSIN RECREATION DISTRICT NO. 1 OF COMMON COUNCIL

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 1988 and 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

7. Total Columns on Statements

Total columns on the financial statements are captioned "supplemental only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or 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.

8. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

NOTE 2 - AD VALOREM TAXES

For the years ended December 31, 1988 and 1989, taxes were levied on property with taxable assessed valuations as follows:

	<u>General Purposes</u>	<u>Special Services</u>
Assessed valuation	\$15,751,428	\$15,751,428
Millage	18.08	2.81

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 15th. Property taxes not paid by the end of February are subject to lien.

Continued

PARISH POLICE DISTRICT NO. 1 OF ORLEANS PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1994 and 1993

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	12/31/94	Net	12/31/95	Net	12/31/96
	Balance	ADDITIONS	Balance	ADDITIONS	Balance
Land	\$ 21,000	\$ -	\$ 21,000	\$ -	\$ 21,000
Fleet and equipm.	600,000	12,320	612,320	-	612,320
Mobile equip.	68,000	2,000	70,000	9,000	79,000
Office equip.	4,000	-	4,000	1,000	5,000
Recreation equip.	16,000	-	16,000	1,000	17,000
	\$ 209,000	\$ 14,320	\$ 223,320	\$ 11,000	\$ 234,320

NOTE D - PER DIEM

As provided by Louisiana Revised Statute 33:4004, the Board members received \$20 per diem fee each regular and special meeting attended, but shall not be paid for more than twelve meetings in each year.

	1994	1995
Buford, Glenn	\$ 100	\$ -
Cabeat, Clifford	100	100
Newish, Corrie	100	100
Labarre, M.B.	-	10
Landry, Gerald	100	100
March, Nancy	100	100
	\$ 500	\$ 500

NOTE E - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

CHASCO, CROWE & GARDNER, LLP
CERTIFIED PUBLIC ACCOUNTANTS

CHAMBERLAIN, CLARIBAY & COMPANY, L.L.P.
REGISTERED PUBLIC ACCOUNTANTS

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EDWARD W. CLARIBAY, C.P.A. (DECEASED)
EDWARD W. CLARIBAY, JR., C.P.A.

JOHN B. FORTINALE, C.P.A.
JERRY S. HOLLOWAY, C.P.A.
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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGENCY-UPON PROCEDURES

May 20, 1997

Board of Directors
McKiberry Recreation District No. 3
Of Cameron Parish
McKiberry, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of McKiberry Recreation District No. 3 of Cameron Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about McKiberry Recreation District No. 3 of Cameron Parish's compliance with certain laws and regulations during the two years ended December 31, 1996 included in the accompanying Louisiana Division 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, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

Public Bid Law

1. SELECT all expenditures made during the year for material and supplies exceeding \$2,500, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-RR 28:2011-2100 (the public bid law).

Five expenditures were made during the year for materials and supplies exceeding \$2,500. All purchases were made in accordance with the public bid law.

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 40:2101-1124 (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 us 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 us with the required list.

4. Determine whether any of those employees included in the list(s) obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

We noted that Harry Welch, Board Member, had two sons who received payment for part-time summer lifeguards. The payments were as follows:

	1994	1995
Eric Welch	\$ 3,610	\$ 3,110
Frank Welch	\$ -	\$ 3,440

Budgeting

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

Management provided us with the original adopted budget for 1994 and no amendments were made. The District did not adopt a budget for 1995.

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

Traced the adopted budget for 1994 to approval in the minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

The 1994 General Fund actual expenditures exceeded the budget by more than 5% and an amendment was not done. Management was unaware of this requirement. The District will monitor in the future to ensure compliance.

Accounting and Reporting

8. Randomly select a disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;
G. HARRIS, COUNTY & COMMUNITY LIAISON
GENERAL-FUND ACCOUNTANT

We 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.

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

- (c) Determine whether payments received approval from proper authorities.

The payments received proper approval.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda in the recreation building, a public place. We found no evidence of noncompliance.

Bank

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.

We inspected copies of 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 Expenses

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.

A reading of the minutes of the District and a review of payroll records indicated no payments for any bonuses, advances or gifts.

We were not engaged to, and did not, perform an examination. The objective of such would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, OIG's systems might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Hackberry
Recreation District No. 1, Hackberry, Louisiana, and the Legislative Office,
State of Louisiana, and should not be used by those who have not agreed to the
procedures and takes responsibility for the sufficiency of the procedures for
their purposes. However, this report is a matter of public record and its
distribution is not limited.

Gregory C. Taylor, III

WISCONSIN WILDLIFE CONTROL NO. 1 OF CAMDEN PARISH

Combined Statement of Revenues, Expenditures and
Change in Fund Balances - All Governmental Fund Types

Years Ended December 31, 1978 and 1979

	1978		
	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL (WISCONSIN CHECK)
REVENUES			
Ad valorem taxes - net	\$ 139,899	\$ 34,488	\$ 174,387
State device sharing	2,389	-	2,389
Commission income	44,871	-	44,871
Interest	4,803	1,287	6,090
Grass fees	1,873	1,400	3,273
GRAND	<u>193,835</u>	<u>37,175</u>	<u>231,010</u>
TOTAL REVENUES	193,835	37,175	231,010
EXPENDITURES			
General Government			
Bank charges	447	128	575
Gas and oil	28	-	28
Insurance	1,346	1,873	3,219
League registration fees	2,480	-	2,480
Miscellaneous	-	-	-
Per diem	588	-	588
Post control	488	383	871
Printing and office supplies	762	18	780
Professional fees	878	878	1,756
Repairs	13,838	8,504	22,342
Salaries - commissions	8,724	-	8,724
Salaries - other	58,438	8,888	67,326
Supplies - commissions	28,848	-	28,848
Supplies - other	13,918	2,888	16,806
Taxes	8,878	366	9,244
Telephone	1,724	-	1,724
Utilities	18,878	8,888	27,766
Capital outlay	<u>8,125</u>	<u>8,828</u>	<u>16,953</u>
TOTAL EXPENDITURES	181,181	28,188	209,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,654	14,387	27,041
FUND BALANCE - BEGINNING	225,875	81,821	307,696
FUND BALANCE - ENDING	\$ 238,529	\$ 96,208	\$ 334,737

The accompanying notes and accountants' report are an integral part of these financial statements.

MACHERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1999 and 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Macherrey Recreation District No. 1 of Cameron Parish was created by the Cameron Parish Police Jury. The District is governed by a board of five commissioners who are appointed by the Cameron Parish Police Jury. The District establishes regulations governing the park, playground and community center and provides administration, management, maintenance and operations of the facilities.

The financial statements of the Macherrey Recreation District No. 1 of Cameron Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and components using that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Macherrey Recreation District No. 1 of Cameron Parish includes all funds, account groups, or others, that are within the oversight responsibility of the Macherrey Recreation District No. 1 of Cameron Parish.

As the governing authority, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for 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 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

Continued