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OFFICE OF THE
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
Baton Rouge, Louisiana

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Financial Report
Terrebonne Parish Recreation District No. 6
Montegut, Louisiana
December 31, 1999

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the mayor and other appropriate public officials. This 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.

Released Date: JUN 23 1999

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Terrebonne Parish Recreation District No. 6

December 31, 1999

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FINANCIAL SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners,
Terrebonne Parish Recreation District No. 6,
Mauriat, Louisiana.

We have audited the accompanying general-purpose financial statements of Terrebonne Parish Recreation District No. 6 (the District), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1999, 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 general-purpose financial statements based on our audit.

We conducted our 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the 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. 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. 6 as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2000 on our consideration of the Terrebonne Parish Recreation District No. 6's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeois Bennett, LLC.

Certified Public Accountants

Houma, La.,
May 8, 2000.

**COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPES AND ACCOUNT GROUP**

Terrebonne Parish Recreation District No. 6

December 31, 1999

	Governmental Fund Types		Account Group	Total (Monomaterial Only)
	General	Special Revenue	General Fixed Assets	
Assets				
Cash	\$ 20,625	\$ 22,777	\$ -	\$ 43,402
Investments	247,113	100,000	-	347,113
Receivables:				
Taxes	212,893	-	-	212,893
Miscellaneous	1,279	-	-	1,279
Due from State of Louisiana - revenue sharing	3,906	-	-	3,926
Fixed assets	-	-	935,132	935,132
Total assets	\$ 485,850	\$ 122,777	\$ 935,132	\$ 1,543,759
Liabilities				
Accounts payable and accrued expenditures	\$ 3,081	-	-	\$ 3,081
Deferred revenues	220,373	-	-	220,373
Due to Terrebonne Parish Consolidated Government	910	-	-	910
Total liabilities	224,364	-	-	224,364
Equity and Other Credits				
Investment in general fixed assets	-	\$ -	\$ 935,132	935,132
Fund balances - unreserved:				
Designated for subsequent years' expenditures	150,000	120,000	-	270,000
Undesignated	299,435	2,777	-	302,212
Total equity and other credits	299,435	122,777	935,132	1,317,344
Total liabilities, equity and other credits	\$ 493,850	\$ 122,777	\$ 935,132	\$ 1,543,759

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES**

Terrebonne Parish Recreation District No. 6

For the year ended December 31, 1999

	General	Special Revenue	Total (Memorandum Only)
Revenues			
Taxes	\$ 200,000	\$ -	\$ 200,000
Intergovernmental:			
State of Louisiana:			
State revenue sharing	6,856	-	6,856
Charges for services	13,279	-	13,279
Miscellaneous:			
Interest	13,354	4,405	18,159
Other	12	-	12
Total revenues	<u>268,150</u>	<u>4,405</u>	<u>272,555</u>
Expenditures			
Current:			
General Government:			
Ad valorem tax adjustment	7,918		7,918
Ad valorem tax abatements	6,851		6,851
Total general government	<u>14,769</u>		<u>14,769</u>
Culture and Recreation:			
Personal services	97,516		97,516
Supplies and materials	18,468		18,468
Office services and charges	56,149		56,149
Repairs and maintenance	22,798		22,798
Capital expenditures	57,844		57,844
Total culture and recreation	<u>212,875</u>		<u>212,875</u>
Total expenditures	<u>217,674</u>		<u>217,674</u>
Excess of revenues over expenditures	<u>48,458</u>	<u>4,405</u>	<u>44,861</u>
Other Financing Source			
Proceeds of general fund asset dispositions	4,208	-	4,208
Excess of Revenues and Other Financing Source Over Expenditures	<u>44,676</u>	<u>4,405</u>	<u>49,081</u>
Fund Balances			
Beginning of year	214,819	118,572	333,392
End of year	<u>\$ 259,478</u>	<u>\$ 122,717</u>	<u>\$ 382,253</u>

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPES**

Terrebonne Parish Recreation District No. 6

For the year ended December 31, 1999

	Overall		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Taxes	\$ 201,000	\$ 201,000	\$ -
Intergovernmental:			
State of Louisiana			
State revenue sharing	6,090	6,090	6
Charges for services	15,275	15,275	-
Miscellaneous:			
Interest	9,900	13,794	3,894
Other	80	12	2
Total revenues	264,268	268,176	3,908
Expenditures			
Current:			
General Government:			
Ad valorem tax adjustment	6,000	7,918	82
Ad valorem tax deductions	8,900	6,881	99
Total general government	14,900	14,799	181
Culture and Recreation:			
Personal services	89,170	87,518	1,654
Supplies and materials	18,500	18,468	32
Other services and charges	37,580	36,149	1,431
Repairs and maintenance	15,000	12,798	2,202
Capital expenditures	40,000	33,944	2,056
Total culture and recreation	200,250	212,875	2,345
Total expenditures	215,150	233,674	2,466
Excess of revenues over expenditures	29,118	48,496	11,388
Other Financing Source			
Proceeds of general fixed asset dispositions	4,200	4,200	-
Excess of Revenues and Other Financing Source Over Expenditures	\$ 33,318	44,696	\$ 11,388
Fund Balances			
Beginning of year		214,828	
End of year		<u>\$ 258,476</u>	

See notes to financial statements.

Special Revenue		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
4,280	4,485	205
-	-	-
<u>4,280</u>	<u>4,485</u>	<u>205</u>

4,485

 -

\$ 4,280

4,485

\$ 205

118,572

\$ 122,772

NOTES TO FINANCIAL STATEMENTS**Terrebonne Parish Recreation District No. 6**

December 31, 1999

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Terrebonne Parish Recreation District No. 6 (the District) conform to 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 following is a summary of 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, 1999.

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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

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

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

Account Group

An account group is used to establish accounting control and accountability. The District's Account Group is as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

c) 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 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 in net current assets. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenues) are recorded as revenue in the period for which levied, thus the 1999 property taxes which are being levied to finance the 2000 budget will be

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Basis of Accounting (Continued)

recognized as revenue in 2000. The 1999 tax levy is recorded as deferred revenue in the District's 1999 Financial Statements. Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenue 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) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

e) Operating Budgetary Data

As required by Louisiana Revised Statute 39:1503, the Board of Commissioners (the Board) adopted a budget for the District's General Fund and Special Revenue Fund. The Board, as allowed by state law, does not obtain public participation in the budget process. 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 General Fund and Special Revenue Fund budgets once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund and Special Revenue Fund budgets are adopted on a basis materially consistent with generally accepted accounting principles.

f) Accounts Receivable

The financial statements for the District contain no allowance for uncollectible accounts. 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 operations of the funds.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Investments

Investments consist of certificates of deposit which are stated at cost and approximate market value.

h) Fixed Assets

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets 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") fixed assets consisting of certain improvements other than buildings including roads, bridges, canals and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Fixed assets with an estimated historical cost amounted to approximately \$377,500 or 40% of the total General Fixed Assets Account Group.

i) Vacation and Sick Leave

Employees of the District earn two weeks of vacation after one year of service without carryover provisions. Vacation is recorded as an expense of the period in which paid. The District does not pay employees during sick leave. There were no material amounts of unpaid vacation at December 31, 1999.

j) Encumbrances

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

k) Fund Equity

Designated fund balance represents tentative plans to use \$120,000 of financial resources for asbestos abatement and \$150,000 of financial resources for the replacement of the gym roof.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1) Memorandum Only - Total Columns

The total columns on the general-purpose financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - DEPOSITS

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 deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivisions. 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.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the District's name and deposits which are uninsured or uncollateralized.

Note 2 - DEPOSITS (Continued)

The year-end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balance
	Category			
	1	2	3	
Cash	\$ 42,906	\$ -	\$ -	\$ 42,906
Investments:				
Certificates of deposit	<u>300,000</u>	<u>-</u>	<u>42,117</u>	<u>342,117</u>
Totals	<u>\$342,906</u>	<u>\$-</u>	<u>\$42,117</u>	<u>\$385,023</u>

At December 31, 1999, certificates of deposit in excess of the FDIC insurance, were collateralized by securities held by unaffiliated banks for the account of the District. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

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 last reevaluation was completed for the list of January 1, 1996. 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, 1999 was \$3.83 per \$1,000 of assessed valuation on property within Recreation District No. 6 for the purpose of constructing, maintaining and operating recreational facilities within the District. As indicated in Note 1c, taxes levied November 1, 1999 are for budgeted expenditures in 2000 and will be recognized as revenues in 2000.

Note 4 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land and buildings	\$208,750	\$ -	\$ -	\$208,750
Machinery and equipment	82,760	34,753	6,000	111,513
Office furniture, fixtures and equipment	<u>11,678</u>	<u>1,191</u>	<u>-</u>	<u>14,869</u>
Totals	\$280,188	\$37,944	\$6,000	\$323,132

Note 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to workers' compensation, auto; theft of, damage to and destruction of assets, errors and omissions, natural disasters; and group health benefits for which the District carries commercial insurance and also participates in the Parish's risk management program for general liability, workers' compensation, group insurance and auto liability. No settlements were made during the year that exceeded the District's insurance coverage. The District's premiums for general liability are based on various factors such as operations and maintenance budget, exposure and claims experience. The premiums for workers' compensation are based on a fixed percentage of payroll. The premiums for group insurance are based on fixed rates per employee. The premiums for auto liability are based on claims experience, vehicle type and mileage. The Parish handles all claims filed against the District. The District could have additional exposure for claims in excess of the Parish's insurance contracts as described below:

Policy	Coverage Limits
General Liability	\$6,500,000
Workers' Compensation	Statutory
Group Insurance	\$1,125,000
Auto Liability	\$6,250,000

Note 5 - RISK MANAGEMENT (Continued)

Coverage for claims in excess of the above stated limits are to be funded first by assets of the Parish's risk management internal service fund, \$122,294 for general liability, workers' compensation and auto liability and \$3,569,634 for group insurance at December 31, 1998, then secondly by the District. At December 31, 1998, the District had no claims in excess of the above coverage limits.

Note 6 - COMPENSATION OF BOARD MEMBERS

The following amounts were paid to Board Members for the year ended December 31, 1998:

Board Members	Number of Meetings Attended	Per Diem
Ronald Crochet	9	\$90
Herbert Duroche	5	50
Wanda LeCompte	8	- *
Shirley Lovren	8	80
Fanny Napien	9	90
Maria Tronclair	8	80
Total		\$390

* Wanda LeCompte waived her right to receive a per diem.

SUPPLEMENTARY INFORMATION SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Commissioners,
Terrebonne Parish Recreation District No. 6,
Montegut, Louisiana.

Our report on our audit of the general-purpose financial statements of Terrebonne Parish Recreation District No. 6 (the District) for the year ended December 31, 1999, appears on page 3. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures and graphs of revenues and expenditures for the year ended December 31, 1999 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements for the year ended December 31, 1999, taken as a whole.

We also have previously audited, 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, the balance sheets of Terrebonne Parish Recreation District No. 6 as of December 31, 1998 and 1997, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 1998 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures and graphs of revenues and expenditures for the years ended December 31, 1998 and 1997 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Houma, La.,
May 8, 2000.

SCHEDULE OF REVENUES AND EXPENDITURES**Terrebonne Parish Recreation District No. 6**

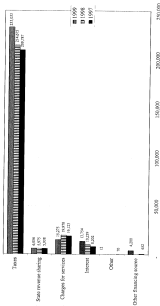
For the years ended December 31, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Revenues			
Taxes	\$ 233,033	\$ 214,675	\$ 209,787
State revenue sharing	6,056	5,975	5,938
Charges for services	13,273	19,978	19,123
Interest	13,754	10,239	8,202
Other	12	-	70
Other financing source	4,200	-	652
	<u>\$ 273,230</u>	<u>\$ 250,867</u>	<u>\$ 243,772</u>
Expenditures			
General government	\$ 14,799	\$ 11,915	\$ 11,132
Personal services	97,516	89,566	78,114
Supplies and materials	18,468	18,465	20,576
Other services and charges	36,149	39,417	33,401
Repairs and maintenance	23,798	25,641	14,323
Capital expenditures	37,944	3,758	23,227
	<u>\$ 227,674</u>	<u>\$ 190,762</u>	<u>\$ 180,773</u>

REVENUES

Terrebonne Parish Recreation District No. 6

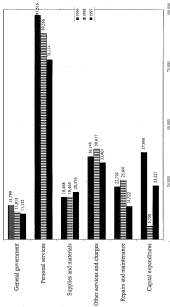
For the years ended December 31, 1995, 1996, and 1997



EXPENDITURES

Terrebonne Parish Recreation District No. 6

For the years ended December 31, 1999, 1998 and 1997



SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Burgoin & Bennett

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING 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. 6,
Montegut, Louisiana.

We have audited the general-purpose financial statements of the Terrebonne Parish Recreation District No. 6 (the District), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 8, 2000. We conducted our 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 the District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting 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 and is not intended to be and should not be used by anyone other than these specified parties.

Bouguier Bennett, LLC

Certified Public Accountants

Houma, La.,
May 8, 2000.

SCHEDULE OF FINDINGS

Terrebonne Parish Recreation District No. 6

For the year ended December 31, 1999

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

b) Federal Awards

Terrebonne Parish Recreation District No. 6 did not receive federal awards during the year ended December 31, 1999.

Section II Financial Statement Findings

No financial statement findings were noted during the audit for the year ended December 31, 1999.

Section III Federal Award Findings and Questioned Costs

Not applicable.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS

Terrebonne Parish Recreation District No. 6

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1998.
No reportable conditions were reported during the audit for the year ended December 31, 1998.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1998.

Section II Internal Control and Compliance Material to Federal Awards

Terrebonne Parish Recreation District No. 6 did not receive federal awards during the year ended December 31, 1998.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1998.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Terrebonne Parish Recreation District No. 6

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1999.
No reportable conditions were reported during the audit for the year ended December 31, 1999.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1999.

Section II Internal Control and Compliance Material to Federal Awards

Terrebonne Parish Recreation District No. 6 did not receive federal awards during the year ended December 31, 1999.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1999.