

**CYPRESS-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT  
Baton, Louisiana**

**General Purpose Financial Statements and  
Auditor's Independent Reports  
As of and for the Two Years  
Ended December 31, 1997  
With Supplemental Information Schedule**

**CYPRESS-BLAKE BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Baton Rouge, Louisiana

General Purpose Financial Statements

As of and for the Two Years  
Ended December 31, 1987

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# James T. Bates

CHIEF OF BUREAU OF ACCOUNTANTS  
U. S. DEPARTMENT OF THE INTERIOR  
WASHINGTON, D. C. 20548

REPORT OF  
THE BUREAU OF PUBLIC ACCOUNTANTS  
ON THE FINANCIAL STATEMENTS OF THE  
CYPRUS-BLACK HAZON RECREATION AND  
WATER CONSERVATION DISTRICT

REPORT OF  
THE BUREAU OF PUBLIC ACCOUNTANTS  
ON THE FINANCIAL STATEMENTS OF THE  
CYPRUS-BLACK HAZON RECREATION AND  
WATER CONSERVATION DISTRICT

## Independent Auditor's Report

Board of Commissioners  
Cypress-Black Hazon Recreation and  
Water Conservation District  
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Cypress-Black Hazon Recreation and Water Conservation District (District), as of and for the two years ended December 31, 1967, as stated in the accompanying table of contents. These general purpose financial statements are the responsibility of the District's management. 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 and the standards applicable to financial audits contained in 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 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. My audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Cypress-Black Hazon Recreation and Water Conservation District, as of December 31, 1967, and the results of operations of for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 24, 1968 on my consideration of the Cypress-Black Hazon Recreation and Water Conservation District's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts and grants.



June 28, 1968

**GENERAL PURPOSE FINANCIAL STATEMENTS**

OFFSHORE-BLACK HAYDAI RECREATION AND  
 TOUR OPERATIONS COMPANY LIMITED  
 Notes to Financial Statements

Statement A

Assets and Liabilities and Account Groupings

Balance Sheet, December 31, 2007

	GENERAL FINANCIAL ACCOUNTS - GENERAL FINANCE	ACCOUNT ON BALANCE SHEET	GROUPING ON BALANCE SHEET - OTHER	TOTAL GENERAL FINANCIAL ACCOUNTS
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents (note 1.7 and 5)	\$ 204,027	\$ 0	\$ 0	\$ 204,027
Receivables (note 4)	289,563	0	0	289,563
Leaseholdings, equipment and other non-current assets (5)	0	11,679,791	0	11,679,791
Amount payable for share services	0	0	0	0
Amount to be provided for retirement and pension long term debt	0	0	4,979	4,979
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 493,590</b>	<b>\$ 11,679,791</b>	<b>\$ 4,979</b>	<b>\$ 12,178,360</b>
<b>LIABILITIES AND OTHER CREDIT</b>				
<b>Liabilities</b>				
Account payable	\$ 43,370	\$ 0	\$ 0	\$ 43,370
Payroll deductions and withholding payable	799	0	0	799
Capital losses payable (note 6)	0	0	4,979	4,979
<b>Total Liabilities</b>	<b>\$ 44,169</b>	<b>\$ 0</b>	<b>\$ 4,979</b>	<b>\$ 49,148</b>
<b>Fund Equity</b>				
Investment in general partnership	0	11,679,791	0	11,679,791
Contributions (Reserves for)				
Long term interest free payable (note 10)	4,979	0	0	4,979
Capital contribution (Unallocated - Unsubscribed)	49,169	0	0	49,169
<b>Total Fund Equity</b>	<b>\$ 54,148</b>	<b>\$ 11,679,791</b>	<b>\$ 0</b>	<b>\$ 12,223,939</b>
<b>TOTAL LIABILITIES AND OTHER CREDIT</b>	<b>\$ 98,317</b>	<b>\$ 11,679,791</b>	<b>\$ 4,979</b>	<b>\$ 12,683,087</b>

The accompanying notes are an integral part of this statement.

CITY OF BLACK BUCKLE RECLAMATION AND  
WATER COMMISSION DISTRICT  
Buckin, Louisiana

Statement 01

GOVERNMENTAL FUNDS—GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (2004) Based and Actual  
For the Year Ended December 31, 2007

	BUDGET	ACTUAL	DIFFERENCE FUND BALANCE AVAILABLE
<b>REVENUES</b>			
All sources based	\$ 208,000	\$ 202,807	\$ 5,193
Intergovernmental systems /			
state revenue sharing (incl)	57,180	58,502	(2,322)
Fees, taxes, and fees	332,710	342,288	(9,578)
Balance change for			
goods and services	3,417	3,417	0
Use of money and property -			
interest savings/other	4,000	0,000	4,000
Grants	64,200	64,200	0
Other revenues	11,403	7,605	3,798
Total Revenues	282,900	275,912	6,988
<b>EXPENDITURES</b>			
General government			
Legislative committees/			
and items (includes C)	6,000	6,000	(600)
Finance and administration	20,000	20,000	0
Culture and recreation			
Parishal services			
Salaries and wages	200,000	210,000	(10,000)
Employee benefits	28,714	28,810	(96)
Security	40,700	40,000	700
Salute Center	20,000	20,000	0
Operating services			
Utilities	10,000	10,000	(100)
Communications	5,000	5,000	(500)
Maintenance of plants			
and equipment	140,000	142,000	(200)
Insurance and			
supply/inde	60,000	60,000	0
Debt service			
Principal	4,000	4,000	0
Interest	800	800	0
Other expenditures	40,100	44,000	(3,900)
Total expenditures	604,814	614,610	(9,796)
<b>EXCESS OF (OR DEFICIT) OVER</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>DIFFERENCE</b>
	100,000	110,000	(1,000)
<b>FUND BALANCE AT</b>	<b>BEGINNING OF YEAR</b>	<b>200,000</b>	<b>(20,000)</b>
<b>FUND BALANCE AT</b>	<b>END OF YEAR</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

The accompanying notes are an integral part of this statement.

STATEMENT OF ASSESSMENT BY DISTRICT AND  
 COUNTY (Should include all funds)  
 District 1 continue

LOCAL FUNDAMENTAL FUNDS - GENERAL FUNDS

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance -  
 Budget of GAAP Basis and Actual  
 For the Year Ended December 31, 1999

	BUDGET		ACTUAL		CHANGES (EXCESS)
	\$		\$		\$
<b>REVENUES</b>					
Administrative		221,895		190,717	(31,178)
Intergovernmental sources:					
State (except sharing/rent)		80,000		82,283	2,283
Federal, federal, and fees		221,895		202,139	(19,756)
State and charges for goods and services		25,000		25,000	0
Use of money and property - Federal earnings on in- vestments		5,000		5,000	(0)
Other revenues		28,500		22,685	(5,815)
<b>Total revenues</b>		<u>562,290</u>		<u>568,825</u>	<u>6,535</u>
<b>EXPENDITURES</b>					
General government:					
Legislative Committees/ Joint Staff (District 1)		3,500		3,500	0
Printing and communication		22,700		24,500	(1,800)
Culture and recreation					
Parish activities					
Salaries and wages		228,200		243,707	(15,507)
Employee benefits		20,000		21,000	(1,000)
Security		25,000		24,738	262
Travel/confer		5,000		6,750	(1,750)
Cost of goods					
Material purchases		15,000		15,000	0
Operating services					
Utilities		16,500		16,811	(1,311)
Communications		5,000		5,000	0
Maintenance of property and equipment		160,000		167,200	(7,200)
Financial assistance					
Grants		70,000		70,000	0
Self service:					
Political		4,000		4,000	0
Interest		1,500		1,500	0
Other expenditures		25,000		25,000	0
<b>Total expenditures</b>		<u>575,200</u>		<u>602,726</u>	<u>(27,526)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<u>87,090</u>		<u>66,100</u>	<u>20,990</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<u>20,000</u>		<u>200,000</u>	<u>(180,000)</u>
<b>FUND BALANCE AT END OF YEAR</b>		<u>\$ 107,180</u>		<u>\$ 266,100</u>	<u>\$ 158,920</u>

The accompanying notes are an integral part of this statement.

**CYPRESS-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Benton, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1987

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Cypress-Black Bayou Recreation and Water Conservation District was created by Act 102 of 1986 to develop the wealth and natural resources of the District by conserving water for agricultural, municipal, recreational, commercial, industrial, and sanitary purposes. The District is comprised of a board of five commissioners, one each appointed by the Bossier Parish Police Jury, the Bossier Parish School Board, the mayor and governing authority of the City of Bossier City, the mayor and governing authority of the Town of Benton, and the Bossier Levee District.

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity.

Based upon the above criterion for determining the governmental reporting entity and component units that should be included within the reporting entity and state statutes that created the District giving it the authority over all operations, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds, the District was determined to be a primary governmental entity and has a component unit over which it exercises oversight responsibility.

The financial statements present the District (the primary government) and its component unit. The component unit discussed below is included in the District's reporting entity because of the significance of its operational or financial relationship with the District.

**CYPRESS-BLACK BAYOU ZOOLOGICAL GARDEN ASSOCIATION, INC.**

The Cypress-Black Bayou Zoological Garden Association, Inc. (Zoo) was incorporated on March 24, 1985 as a nonprofit corporation under the laws of the State of Louisiana and has been approved by  
(Continued)



**CYPRESS-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Houston, Louisiana

**Notes to the Financial Statements**

the Internal Revenue Service as a Sec 501(c)(3) corporation for the purpose of soliciting grants and donations for the operation of a children's petting zoo. The members of the Zoo's Board of Directors consists of the individuals that comprise the District's Board of Commissioners and has an volunteer advisory Board. It has been blended with the District's financial statements.

**A. FUND ACCOUNTING**

The accounts of the District are organized on the basis of a fund (General Fund) and account groups, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The General Fund is the general operating fund of the District and accounts for all financial activities of the District.

**B. GENERAL, FIXED ASSETS AND LONG-TERM DEBT**

Fixed assets are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term debt/capitalized leases of the District are accounted for in the General Long-Term Account Group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The General Fund is accounted for using the flow of current financial resources measurement basis. The General Fund is reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

(Continued)

**CYBERS-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Houston, Louisiana

**Notes to the Financial Statements**

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on certificates of deposits is recorded when the deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due, and compensated absences, which are recognized when the leave is actually taken.

**D. BUDGET PRACTICES**

The proposed budgets for the fiscal years ended December 31, 1996 and 1997, were made available for public inspection at the district's office on November 14, 1996 and November 13, 1996, respectively. The proposed budgets, prepared on the modified accrual basis of accounting, were published in the official journal prior to the public hearing, which was held at the district's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the board of commissioners. At fiscal close, all unexpended appropriations lapse and must be reappropriated in next year's  
(Continued)

**CYPRUS-ISLAND BAYOU RECREATION AND  
NATURE CONSERVATION DISTRICT**  
Baton Rouge, Louisiana

**Notes to the Financial Statements**

budget to expended. Encumbrances are not recorded or recognized in the District's budget. All changes in the budget must be approved by the board of commissioners.

Formal budget integration (within the accounting records) is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**E. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the District's accounting system.

**F. CASH AND CASH EQUIVALENTS**

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.

**G. INVENTORIES**

Inventories of the District consist of expendable supplies held for consumption and resale. The cost is recorded as an expenditure at the time of purchase. Inventories on hand at December 31, 1997, which is during the District's off-season, are not material and are not reflected in the accompanying financial statements.

**H. VACATION AND SICK LEAVE**

Full-time employees earn vacation leave from one to three weeks each year, based upon their length of employment. Hourly-wage employees, who work less than full-time, earn vacation leave based on the average time worked. Upon termination, employees are paid for accumulated vacation leave. Subject to availability of funds, employees are authorized sick leave with pay at the supervisor's discretion and with a doctor's certificate.

(Continued)

**CYPRESS-ISLAND BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Houston, Louisiana

**Notes to the Financial Statements**

At December 31, 1997, employee leave benefits requiring recognition in accordance with GASB Codification Section 160 were determined to be immaterial and are not included within the General Long-Term Debt Account Group. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the General Fund when leave is actually taken.

**1. TOTAL COLUMN OF BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (covered) to indicate that it is presented only to facilitate financial analysis. Data in the column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the two years ended December 31, 1997:

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration</u>
	<u>—Mills—</u>	<u>—Mills—</u>	<u>—Date—</u>
Operation and maintenance	1.54	1.54	2006

In October, 1996, the voters within the District authorized the District to levy a 10 year 1.54 mills for the purpose of improving, operating and maintaining the public facilities of said District for the benefit of the public, including the construction, operation and maintenance of a children's zoo.

(Continued)

**CYPRESS-BLACK RAYDU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1997, the District has cash and cash equivalents (book balances) totaling \$294,937 as follows:

Demand deposits	\$ 93,288
Interest bearing demand deposits	75,811
Time deposits	<u>125,838</u>
Total	<u>\$294,937</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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. Deposits (book balances) at December 31, 1997, total \$294,937 and are secured by federal deposit insurance and pledged securities with a market value of \$294,937.

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1997:

Class of receivable

Ad valorem taxes	\$288,139
State revenue sharing	<u>6,798</u>
Total	<u>\$294,937</u>

(Continued)

**CYPRUS-RACE HATCH RECREATION AND  
WATER CONSERVATION DISTRICT**  
Werkon, Louisiana

Notes to the Financial Statements

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for the two years ended December 31, 1997, follows:

	Land and Improvements	Buildings and Improvements	Equipment	Total
Balance at January 1, 1995	\$18,469,281	\$ 871,487	\$ 218,449	\$19,559,217
Additions	6,183	8,190	13,318	17,691
Deletions	-----	(12,880)	(141,551)	(154,431)
Balance at December 31, 1995	\$18,475,464	\$ 866,797	\$ 190,216	\$19,532,477
Balance at January 1, 1996	\$18,475,464	\$ 866,797	\$ 190,216	\$19,532,477
Additions	13,312	-----	41,888	55,200
Deletions	-----	-----	(12,878)	(12,878)
Balance at December 31, 1997	\$18,488,776	\$ 866,797	\$ 219,226	\$19,574,799

Additions to general fixed assets consist of purchases and facilities constructed by the District with its own employees. Deletions consist of useable items that were discarded.

**6. PENSION PLAN**

Substantially all employees of the District are members of the Social Security System. In addition to the employee contribution withheld at 7.65 per cent of gross salary for the two years ended December 31, 1997, the District contributes an equal amount to the Social Security System. Aggregate pension cost for 1996 and 1997 was \$17,661 and \$22,868, respectively. The District does not guarantee the benefits granted by the Social Security System.

**7. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The District has no retired employees as of December 31, 1997.

(Continued)

**CYPRESS-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements

**8. CHANGES IN GENERAL LONG-TERM DEBT/CAPITALIZED LEASE/PURCHASE COMMITMENT**

In 1986, the District purchased radio equipment at a total cost of \$18,787, paying \$5,800 down and entering into a three year lease/purchase agreement on the remaining balance of \$13,787. The agreement calls for an annual payment of \$5,168, including interest at 8.24, due on February 1st, beginning February 1, 1988. At December 31, 1987, \$4,819 of the General Fund Fund Balance has been restricted for this commitment.

A summary of changes in general long-term debt for the two years ending December 31, 1987, follows:

Capitalized lease payable	
At January 1, 1986	\$13,787
Balance retired:	
1986	(4,203)
1987	(4,588)
Capitalized lease payable	
at December 31, 1987	\$ 4,819

In accordance with Louisiana Revised Statute 10:562, the District is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the District. As December 31, 1987, the statutory limit is \$20,005,214.

**9. CHANGES IN RESERVED FUND BALANCE**

The following provides detail on changes in the reserved fund balance for the two years ended December 31, 1987.

	Capitalized Lease/ Purchase	Capital Construction Project
Reserved at January 1, 1986	\$ 13,787	\$ 0
Decreases - Payment	(4,819)	0
Reserved at December 31, 1986	\$ 8,968	\$ 0

(Continued)

**CYPRESS-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT**  
Houston, Louisiana

Notes to the Financial Statements

Reserved at January 1, 1997	\$ 2,588	\$ 0
Increase - Grant received for construction	0	89,313
Decreases - Payment	<u>14,380</u>	<u>0</u>
Reserved at December 31, 1997	\$ <u>4,218</u>	\$ <u>89,313</u>



**SUPPLEMENTAL INFORMATION SCHEDULE**

**GREEN-BLACK BAYOU RECREATION AND  
WATER CONSERVATION DISTRICT  
Baton Rouge, Louisiana**

Schedule of Compensation Paid Commissioners  
For the Two Years Ended December 31, 1987

COMPENSATION PAID COMMISSIONERS

This schedule of compensation paid commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Louisiana legislature. In accordance with Louisiana Revised Statute 38:2828, the commissioners are entitled to receive, out of available funds of the District, a per diem allowance of \$40 for each meeting of the District that they attend, but no such allowance shall be paid for more than 30 meetings in any calendar year.

	.....1987.....		.....1986.....	
	NUMBER	AMOUNT	NUMBER	AMOUNT
Wesley Hardins	18	\$ 760	16	\$ 640
Hilton Corby	9	360	10	400
Kenneth Covington	8	320	0	0
Harmon Gibson	7	280	0	0
James Buckalew	9	360	0	0
Dean Sullivan	0	0	10	400
Ray Urban	4	160	0	0
Ray Valentine	11	440	10	400
John Whittington	10	400	10	400
<b>Total</b>		<b>\$2,320</b>		<b>\$2,840</b>

***OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS***

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# James T. Bates

CERTIFIED PUBLIC ACCOUNTANT  
AND EMPLOYMENT TAX SPECIALIST  
IN STATE OF LOUISIANA, LICENSE NO. 11111

REPORT NO. 1997-0001  
ISSUED FOR THE BOARD OF COMMISSIONERS  
CYPRUSS-BLACK HAYON RECREATION AND  
WATER CONSERVATION DISTRICT

ISSUED  
DATE: 12/15/97  
PAGE NO. 1 OF 12 PAGES

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDIT STANDARDS

Board of Commissioners  
Cypress-Black Bayou Recreation and  
Water Conservation District  
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Cypress-Black Bayou Recreation and Water Conservation District, as of and for the two years ended December 31, 1997, and have issued my report thereon dated June 26, 1998. I conducted my 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 Cypress-Black Bayou Recreation and Water Conservation District's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered Cypress-Black Bayou Recreation and Water Conservation District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 duties. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, management and the State of Louisiana's Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in dark ink, appearing to be "J. P. ...".

June 28, 1998

**CYPRESS-BLACK BAYON RECREATION AND  
WATER CONSERVATION DISTRICT  
Houston, Louisiana**

**Summary Schedule of Audit Findings**

**Summary Schedule of Prior Audit Findings**

**Finding Number 1: Intergovernmental Operating Agreement**

**Corrective Action Taken:** Management immediately obtained a written agreement with the Bossier Sheriff's office relating to the provision to the District a commissioned deputy.

**Finding Number 2: Filing of Required Internal Revenue Service Reports**

**Corrective Action Taken:** Management put into place policies to assure that all required Internal Revenue Service reports are filed on a timely basis.

**Finding Number 3: Utilization of Available Equipment and Technology**

**Corrective Action Taken:** The Board of Commissioners and management have become more assertive in the use of the available computer equipment and current technology by assuring that the staff is properly trained in the use of the equipment.

**Summary Schedule of Current Period Audit Findings**

There are no audit findings or management letter comments for the current audit period ending December 31, 1993.