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HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH  
HACKBERRY, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT  
Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 03 1998

GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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**GRAGSON, CASIDAY & GUILLORY, L.L.P.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

W. GEORGE GRAGSON C.P.A.  
RICHARD W. CASIDAY C.P.A. (APC)  
RAYMOND GUILLORY JR. C.P.A.

JULIA W. PORTUS C.P.A.  
CRAIG A. CHILDRRESS, C.P.A.  
CAMUS CASTILLE, C.P.A.  
DAWN REDD, C.P.A.  
MICHELLE BOURNE, C.P.A.  
COY VINCENT, C.P.A.

ONE LAKESIDE PLAZA, SUITE 700  
P.O. DRAWER 1847  
LAKE CHARLES, LOUISIANA 70602 1847  
TELEPHONE (318) 439 1986  
FACSIMILE (318) 439 1366

February 13, 1998

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, 1997, and for the year 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.

*Gragsom Casiday & Guillory*

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1997

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	1997	1996
<b>ASSETS</b>					
Cash	\$ 79,715	\$ 44,836	\$ -	\$ 124,551	\$ 71,228
Receivables					
Ad valorem taxes (net)	212,327	53,082	-	265,409	193,055
State revenue sharing	1,416	-	-	1,416	1,416
Fixed assets	-	-	801,079	801,079	774,832
<b>TOTAL ASSETS</b>	<b>\$293,458</b>	<b>\$ 97,918</b>	<b>\$801,079</b>	<b>\$1,192,455</b>	<b>\$1,040,531</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 8,200	\$ 1,542	\$ -	\$ 10,362	\$ 3,137
<b>Fund Equity</b>					
Investment in general fixed assets	-	-	801,079	801,079	774,832
Fund balances					
Unreserved and undesignated	284,638	96,376	-	381,014	262,562
<b>TOTAL FUND EQUITY</b>	<b>284,638</b>	<b>96,376</b>	<b>801,079</b>	<b>1,182,093</b>	<b>1,037,394</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$293,458</b>	<b>\$ 97,918</b>	<b>\$801,079</b>	<b>\$1,192,455</b>	<b>\$1,040,531</b>

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

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

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

Year Ended December 31, 1997

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>1997</u>	<u>1996</u>
<b>REVENUES</b>				
Ad valorem taxes - net	\$ 239,908	\$ 59,976	\$ 299,884	\$ 174,775
State revenue sharing	1,331	-	1,331	1,383
Concessions income	42,533	-	42,533	44,071
Interest	6,287	2,203	8,490	6,188
Usage fees	6,346	4,792	11,138	5,478
Other	<u>1,521</u>	<u>-</u>	<u>1,521</u>	<u>2,231</u>
TOTAL REVENUES	<u>297,905</u>	<u>66,971</u>	<u>364,897</u>	<u>234,126</u>
<b>EXPENDITURES</b>				
General Government				
Advertisements	375	-	375	274
Bank charges	387	137	524	645
Gas and oil	42	-	42	29
Insurance	3,336	1,695	5,031	5,338
League registration fees	2,467	-	2,467	2,680
Miscellaneous	-	-	-	-
Per diem	540	-	540	560
Pest control	480	330	810	840
Printing and office supplies	322	-	322	497
Professional fees	1,100	1,100	2,200	950
Repairs	13,388	2,397	15,785	16,263
Salaries	75,696	6,672	82,368	71,957
Supplies - concessions	33,797	-	33,797	30,063
Supplies - other	42,251	3,900	46,151	17,792
Taxes	5,693	458	6,151	5,471
Telephone	1,621	-	1,621	1,724
Utilities	14,518	7,496	22,014	20,728
Capital outlay	<u>24,448</u>	<u>1,792</u>	<u>26,247</u>	<u>11,859</u>
TOTAL EXPENDITURES	<u>220,461</u>	<u>25,984</u>	<u>246,445</u>	<u>187,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	77,465	40,987	118,452	46,456
FUND BALANCE - BEGINNING	<u>207,173</u>	<u>55,389</u>	<u>262,562</u>	<u>216,106</u>
FUND BALANCE - ENDING	\$ <u>284,638</u>	\$ <u>96,376</u>	\$ <u>381,014</u>	\$ <u>262,562</u>

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

GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

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

Year Ended December 31, 1997

<u>GENERAL FUND</u>			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes - net	\$ 150,000	\$ 239,908	\$ 89,908
State revenue sharing	1,300	1,331	31
Concessions income	30,000	42,533	12,533
Interest	3,000	6,287	3,287
Usage fees	3,200	6,346	3,146
Other	-	<u>1,521</u>	<u>1,521</u>
TOTAL REVENUES	<u>187,500</u>	<u>297,926</u>	<u>110,426</u>
<b>EXPENDITURES</b>			
General Government			
Advertising	-	375	(375)
Bank Charges	350	387	(37)
Gas and oil	1,100	42	1,058
Insurance	3,500	3,336	164
League registration fees	4,500	2,467	2,033
Miscellaneous	100	-	100
Per diem	600	540	60
Pest control	500	480	20
Printing and office supplies	400	322	78
Professional fees	1,000	1,100	(100)
Repairs	5,000	13,388	(8,388)
Salaries	70,000	75,696	(5,696)
Supplies - concessions	25,000	33,797	(8,797)
Supplies - other	20,000	42,251	(22,251)
Taxes	5,200	5,693	(493)
Telephone	2,000	1,621	379
Utilities	12,500	14,518	(2,018)
Capital outlay	<u>60,000</u>	<u>24,448</u>	<u>35,552</u>
TOTAL EXPENDITURES	<u>211,750</u>	<u>220,461</u>	<u>(8,711)</u>
<b>EXCESS (DEFICIENCY) OF</b>			
REVENUES OVER EXPENDITURES (24,250)		77,465	101,715
FUND BALANCE - BEGINNING	<u>207,173</u>	<u>207,173</u>	-
FUND BALANCE - ENDING	\$ <u>182,923</u>	\$ <u>294,538</u>	\$ <u>101,715</u>

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

SPECIAL REVENUE FUND

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<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 40,000	\$ 59,976	\$ 19,976
-	-	-
-	-	-
1,500	2,203	703
3,500	4,792	1,292
-	-	-
<u>45,000</u>	<u>66,971</u>	<u>21,971</u>
150	137	13
-	-	-
3,500	1,695	1,805
-	-	-
-	-	-
-	-	-
400	330	70
200	-	200
1,000	1,100	(100)
1,500	2,397	(897)
-	-	-
7,000	6,672	328
-	-	-
5,000	3,900	1,100
500	458	42
-	-	-
5,500	7,496	(1,996)
-	<u>1,799</u>	<u>(1,799)</u>
<u>24,750</u>	<u>25,984</u>	<u>(1,234)</u>
20,250	40,987	20,737
<u>55,389</u>	<u>55,389</u>	<u>-</u>
\$ <u>75,639</u>	\$ <u>96,376</u>	\$ <u>20,737</u>

GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Hackberry 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 Hackberry Recreation District No. 1 of Cameron Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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 component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Hackberry Recreation District No. 1 of Cameron Parish includes all funds, account groups, et cetera, that are within the oversight responsibility of the Hackberry 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



HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

entity is financial accountability. The GASB 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 Cameron 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 Cameron Parish Police Jury.
2. Organizations for which the Cameron Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Cameron 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, Hackberry Recreation District No. 1 of Cameron Parish is a component unit of the Cameron Parish Police Jury's reporting entity.

2. Fund Accounting

The Hackberry Recreation District No. 1 of Cameron 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

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 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 monies and the acquisition or construction 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 funds.
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 infrastructures 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 increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 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 60 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 amounts 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 (or 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, 1997 the District had \$129,382 in deposits (collected bank balances). Deposits of \$100,000 were secured from risk by federal deposit insurance and \$29,382 were unsecured.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. 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.

The budget was amended once during 1997.

6. Compensated Absences

Vested 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 vested 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 nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement. At December 31, 1997 the District's liability for compensated absences could not be reasonably estimated.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

7. Total Columns on Statements

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations in 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 B - AD VALOREM TAXES

For the years ended December 31, 1997, taxes were levied on property with taxable assessed valuations as follows:

	<u>General Purposes</u>	<u>Special Revenue</u>
Assessed valuation	\$21,763,715	\$21,763,715
Millage	10.08	2.52

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 31st. Property taxes not paid by the end of February are subject to lien.

The special revenue millage rate of 2.52 will expire in 1998. An election for a ten year renewal will be held in April 1998.

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1997

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>12/31/96</u> <u>Balance</u>	Net <u>Additions</u>	<u>12/31/97</u> <u>Balance</u>
Land	\$ 21,909	\$ -	\$ 21,909
Plant and equip.	652,892	19,420	672,312
Movable equip.	76,252	4,507	80,759
Office equip.	6,377	2,320	8,697
Recreation equip.	<u>17,402</u>	<u>-</u>	<u>17,402</u>
	<u>\$ 774,832</u>	<u>\$ 26,247</u>	<u>\$ 801,079</u>

Through December 31, 1997 \$12,095 has been expended on renovations to the ballfield. An additional \$40,000 is expected in 1998 to complete the project.

NOTE D - PER DIEM

As provided by Louisiana Revised Statute 33:4504, the board members received \$10 per diem for each regular and special meeting attended, but shall not be paid for more than twelve meetings in each year.

Buford, Blane	\$ 120
Cabell, Clifton	120
Hewitt, Carrie	110
Landry, Gerald	100
Welch, Kenny	<u>90</u>
	<u>\$ 540</u>

NOTE E - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; 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 those 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.

GRAGSON, CASIDAY & GUILLORY, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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COY VINCENT, C.P.A.

ONE LAKESIDE PLAZA, SUITE 700  
P.O. DRAWER 1847  
LAKE CHARLES, LOUISIANA 70602-1847  
TELEPHONE (318) 439-1986  
FACSIMILE (318) 439-1366

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

February 13, 1998

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

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Hackberry Recreation District No. 1 of Cameron Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Hackberry Recreation District No. 1 of Cameron Parish's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Attestation 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 purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Two expenditures were made during the year for materials and supplies exceeding \$5,000. 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 42:1101-1124 (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 listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No employees listed in (3) above were included in the family member lists in (2) above.

Budgeting

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

Management provided us with the original adopted budget for 1997 and one amendment was made.

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

Traced the adopted budget for 1997 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 1997 actual expenditures did not exceed the budget by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

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 approvals.

#### Meetings

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or 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.

#### Debt

- 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 Bonuses

- 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 which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters 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 Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

*Gragson Casiday & Guillory*

March 10, 1998

Gragson, Casiday, and Guillory  
P.O. Drawer 1847  
Lake Charles, Louisiana 70602

In connection with your compilation of the financial statements of the Hackberry Recreation District No. 1 of Cameron Parish as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 1997.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes[X] No[ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes[X] No[ ]

It is true that no member of the immediate family of any member of the Board have been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes[X] No[ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes[X] No[ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes[X] No[ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes[X] No[ ]

We have filed our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes[X] No[ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes[X] No[ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes[X] No[ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes[X] No[ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Dewayne Turner Secretary 2/13/98 Date  
Dewayne Turner Treasurer \_\_\_\_\_ Date  
Blair B. Belfrage President 2/13/98 Date