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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, 1998

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 8 1999

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

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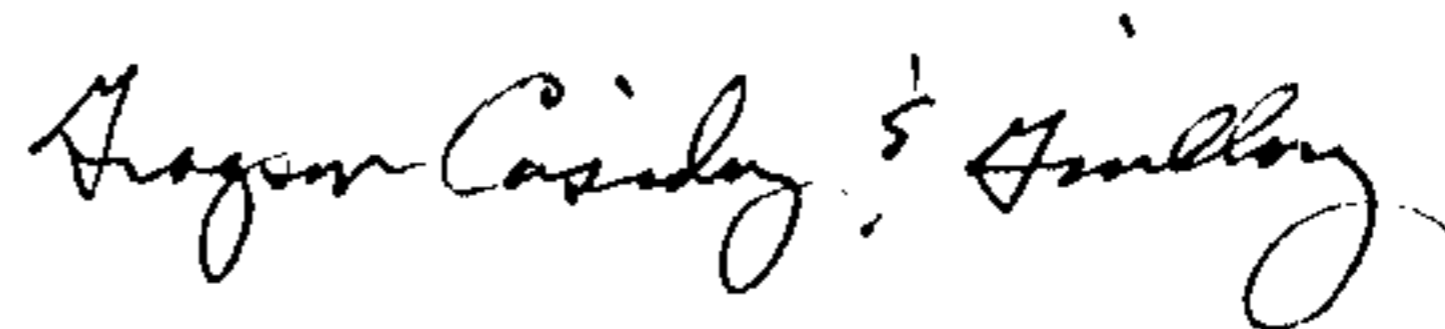
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May 3, 1999

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, 1998, 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.

A handwritten signature in cursive script that reads "Gragson, Casiday & Guillory". The signature is written in black ink and is positioned in the lower right quadrant of the page.

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1998

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	1998	1997
ASSETS					
Cash	\$ 86,516	\$ 67,967	\$ -	\$ 154,483	\$ 124,551
Receivables					
Ad valorem taxes (net)	203,196	45,036	-	248,232	265,409
State revenue sharing	1,479	-	-	1,479	1,416
Fixed assets	-	-	867,748	867,748	801,079
TOTAL ASSETS	\$ 291,191	\$ 113,003	\$ 867,748	\$ 1,271,942	\$ 1,192,455
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 2,567	\$ 1,427	\$ -	\$ 3,994	\$ 10,362
Fund Equity					
Investment in general fixed assets	-	-	867,748	867,748	801,079
Fund balances					
Unreserved and undesignated	288,624	111,576	-	400,200	381,014
TOTAL FUND EQUITY	288,624	111,576	867,748	1,267,948	1,182,093
TOTAL LIABILITIES AND FUND EQUITY	\$ 291,191	\$ 113,003	\$ 867,748	\$ 1,271,942	\$ 1,192,455

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

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

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, 1998

	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS (MEMORANDUM ONLY)	
			1998	1997
REVENUES				
Ad valorem taxes - net	\$ 211,538	\$ 47,066	\$ 258,604	\$ 299,884
State revenue sharing	1,428	-	1,428	1,331
Concessions income	46,269	-	46,269	42,533
Interest	6,847	3,443	10,290	8,490
Usage fees	4,712	3,678	8,390	11,138
Other	-	-	-	1,521
TOTAL REVENUES	<u>270,794</u>	<u>54,187</u>	<u>324,981</u>	<u>364,897</u>
EXPENDITURES				
General Government				
Advertisements	217	-	217	375
Bank charges	434	190	624	524
Gas and oil	-	-	-	42
Insurance	3,536	1,661	5,197	5,031
League registration fees	7,489	-	7,489	2,467
Miscellaneous	488	-	488	-
Per diem	500	-	500	540
Pest control	480	390	870	810
Printing and office supplies	499	1,015	1,514	322
Professional fees	1,387	975	2,362	2,200
Repairs	17,355	9,315	26,670	15,785
Salaries	85,577	6,538	92,115	82,368
Supplies - concessions	34,631	-	34,631	33,797
Supplies - other	33,036	4,657	37,693	46,151
Taxes	6,353	454	6,807	6,151
Telephone	2,731	-	2,731	1,621
Utilities	11,784	7,434	19,218	22,014
Capital outlay	60,311	6,358	66,669	26,247
TOTAL EXPENDITURES	<u>266,808</u>	<u>38,987</u>	<u>305,795</u>	<u>246,445</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	3,986	15,200	19,186	118,452
FUND BALANCE - BEGINNING	<u>284,638</u>	<u>96,376</u>	<u>381,014</u>	<u>262,562</u>
FUND BALANCE - ENDING	<u>\$ 288,624</u>	<u>\$ 111,576</u>	<u>\$ 400,200</u>	<u>\$ 381,014</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, 1998

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes - net	\$ 245,000	\$ 211,538	\$ (33,462)
State revenue sharing	1,300	1,428	128
Concessions income	40,000	46,269	6,269
Interest	4,000	6,847	2,847
Usage fees	3,200	4,712	1,512
Other	-	-	-
TOTAL REVENUES	<u>293,500</u>	<u>270,794</u>	<u>(22,706)</u>
EXPENDITURES			
General Government			
Advertising	200	217	(17)
Bank Charges	450	434	16
Gas and oil	500	-	500
Insurance	3,800	3,536	264
League registration fees	3,000	7,489	(4,489)
Miscellaneous	100	488	(388)
Per diem	600	500	100
Pest control	500	480	20
Printing and office supplies	500	499	1
Professional fees	1,000	1,387	(387)
Repairs	25,000	17,355	7,645
Salaries	68,000	85,577	(17,577)
Supplies - concessions	40,000	34,631	5,369
Supplies - other	15,000	33,036	(18,036)
Taxes	5,100	6,353	(1,253)
Telephone	2,000	2,731	(731)
Utilities	14,000	11,784	2,216
Capital outlay	100,000	60,311	39,689
TOTAL EXPENDITURES	<u>279,750</u>	<u>266,808</u>	<u>12,942</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,750	3,986	(9,764)
FUND BALANCE - BEGINNING	<u>284,638</u>	<u>284,638</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 298,388</u>	<u>\$ 288,624</u>	<u>\$ (9,764)</u>

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

SPECIAL REVENUE FUND		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 35,000	\$ 47,066	\$ 12,066
	-	-
	-	-
1,300	3,443	2,143
3,500	3,678	178
-	-	-
<u>39,800</u>	<u>54,187</u>	<u>14,387</u>
-	-	-
200	190	10
-	-	-
3,200	1,661	1,539
-	-	-
100	-	100
-	-	-
400	390	10
100	1,015	(915)
1,000	975	25
2,000	9,315	(7,315)
6,500	6,538	(38)
-	-	-
4,000	4,657	(657)
500	454	46
-	-	-
7,000	7,434	(434)
5,000	6,358	(1,358)
<u>30,000</u>	<u>38,987</u>	<u>(8,987)</u>
9,800	15,200	5,400
<u>96,376</u>	<u>96,376</u>	-
<u>\$ 106,176</u>	<u>\$ 111,576</u>	<u>\$ 5,400</u>

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

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1998

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 the 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, 1998

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, 1998

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, 1998

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, 1998 the District had \$158,021 in deposits (collected bank balances), of which \$100,000 were secured from risk by federal deposit insurance and \$58,021 were unsecured.

Continued

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1998

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 1998.

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, 1998 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, 1998

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, 1998, taxes were levied on property with taxable assessed valuations as follows:

	<u>General Purposes</u>	<u>Special Revenue</u>
Assessed valuation	\$18,457,200	\$18,457,200
Millage	11.37	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.

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Notes to Financial Statements

December 31, 1998

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>12/31/97</u> <u>Balance</u>	<u>Net</u> <u>Additions</u>	<u>12/31/98</u> <u>Balance</u>
Land	\$ 21,909	\$ -	\$ 21,909
Plant and equip.	672,312	62,231	734,543
Movable equip.	80,759	4,438	85,197
Office equip.	8,697	-	8,697
Recreation equip.	<u>17,402</u>	<u>-</u>	<u>17,402</u>
	<u>\$ 801,079</u>	<u>\$ 66,669</u>	<u>\$ 867,748</u>

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	\$ 110
Cabell, Clifton	110
Hewitt, Carrie	100
Silver, Butch	90
Welch, Kenny	<u>90</u>
	<u>\$ 500</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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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

May 3, 1999

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, 1998 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 or public works exceeding \$100,000.

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 1998 and one amendment was made.

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

Traced the adopted budget for 1998 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 failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

The general fund actual revenues failed to meet budgeted revenues by more than 5% and the special revenue fund expenditures exceeded budgeted amounts 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, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

May 3, 1999

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, 1998 and for the year 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, 1998.

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 [] 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 [] 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 [] 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 [] 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 [] No []

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

Yes [] No []

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

Yes [] No []

Meetings

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

Yes [] 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 [] 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 [] 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.

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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.

	Secretary
	Treasurer
	President

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Corrective Action Plan

Year Ended December 31, 1998

A. Unsecured cash on deposit in the bank

Finding:

At December 31, 1998, the District had unsecured cash on deposit in the bank.

Action:

The District will obtain sufficient safekeeping receipts from the bank to cover any deposits in excess of FDIC coverage.

B. Local Government Budget Act Violations

Finding:

The District failed to meet budgeted revenues by more than 5% in the general fund and exceeded budgeted expenditures by more than 5% in the special revenue fund.

Action:

This was an oversight by the District. Although the budget was amended once during 1998, the final actual amounts for the funds as stated above still were not within budgeted requirements. The board will monitor on a month – to – month basis to ensure compliance in the future.

HACKBERRY RECREATION DISTRICT NO. 1 OF CAMERON PARISH

Summary of Prior year Findings

Year Ended December 31, 1998

The only prior year finding was that the District had unsecured cash on deposit in the bank at year end. This finding was not resolved but is being addressed in this year's corrective action plan.