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**CAMERON PARISH RECREATION DISTRICT NO. 9  
CAMERON PARISH POLICE JURY  
Grand Chenier, Louisiana**

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**General Purpose Financial Statements  
As of and for the Year Ended December 31, 1998  
With Supplemental Information Schedules**

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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 11/4/99

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

12/31/98  
(Date)

Office of Legislative Auditor  
Attention: Ms. JoAnne Sanders  
1600 North Third  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the CAMERON Parish RECREATION 9 District as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

  
\_\_\_\_\_  
Officer

Enclosure

Affidavit and Revenue Certification

GRAND CHENIER RECREATION DISTRICT 9 ENTITY NAME  
CAMERON Parish  
GRAND CHENIER(City), Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, LOUELLA RICHARD (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of RECREATION DISTRICT No. 9 (entity name) as of DECEMBER 31, 1998, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, LOUELLA RICHARD, (name), who, duly sworn, deposes and says that GRAND CHENIER RECREATION DIST. 9 (entity name) received \$50,000 or less in revenues and other sources for the year ended DECEMBER 31, 1998, and accordingly, is not required to have an audit for the previously mentioned year.

Louella Richard  
Signature

Sworn to and subscribed before me this 30<sup>th</sup> day of March, 1999.

John M. Myers  
NOTARY PUBLIC

\*\*\*\*\*

Officer Name Louella Richard  
Title President  
Address 236 T.T. Mhire Rd.  
Grand Chenier, LA 70643  
Telephone No. 318 - 538 - 2544

CAMERON PARISH RECREATION DISTRICT No. 9  
CAMERON PARISH POLICE JURY  
GRAND CHERIE, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, 12/31, 1998

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>					
Assets:					
Cash and cash equivalents	\$ 1778	\$	\$	\$	\$ 1778
Investments					
Receivables	19599				19599
Other assets					
Land, buildings, and equipment					
Other Debits:					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 21377</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 21377</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
Liabilities:					
Cash overdraft	\$	\$	\$	\$	\$
Accounts payable	676				676
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities					
Total Liabilities					
Equity and Other Credits:					
Investment in general fixed assets					
Fund balances:					
Reserved for debt service					
Reserved for					
Designated for					
Unreserved - undesignated	20701				20701
Total Equity and Other Credits					
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 21377</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 21377</b>

The accompanying notes are an integral part of this statement.

CAMERON PARISH RECREATION DISTRICT No. 9  
CAMERON PARISH POLICE JURY  
GRAND CHENIERE, Louisiana  
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended DEC. 31, 1998

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Ad valorem taxes	\$19636	\$	\$ 19636
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)			
Other			
Interest earnings	604		604
Other revenues:			
<u>RECREATION FEES</u>	2970		2970
<u>Total revenues</u>	<u>23210</u>		<u>23210</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	10599		10599
Compensation paid board members			
Legal and accounting	1400		1400
Insurance	2668		2668
Office supplies	135		135
Repairs and maintenance	12744		12744
Utilities	2041		2041
Capital outlay			
Debt service			
Other	558		558
<u>Total expenditures</u>	<u>30145</u>		<u>30145</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(6935)</u>		<u>(6935)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>			
<u>Total other financing sources (uses)</u>			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(6935)</u>		<u>(6935)</u>
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>27636</u>		<u>27636</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$20701</u>	\$	<u>\$ 20701</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH RECREATION DISTRICT No. 9  
CAMERON PARISH POLICE JURY  
GRAND CHENIER, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget  
 (GAAP/Non-GAAP Basis) and Actual  
 For the Year Ended Dec. 31, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
<u>AD VALOREM TAXES</u>	<u>\$20000</u>	<u>\$19636</u>	<u>\$ (364)</u>
<u>FEES &amp; CONCESSIONS</u>	<u>2000</u>	<u>2970</u>	<u>970</u>
<u>INTEREST EARNINGS</u>	<u>400</u>	<u>604</u>	<u>204</u>
Total revenues	<u>22400</u>	<u>23210</u>	<u>810</u>
<b>EXPENDITURES</b>			
<u>SALARIES &amp; SALARY RELATED</u>	<u>10000</u>	<u>10599</u>	<u>(599)</u>
<u>GENERAL OPERATING</u>	<u>7000</u>	<u>6802</u>	<u>198</u>
<u>REPAIRS &amp; MAINTENANCE</u>	<u>13000</u>	<u>12744</u>	<u>256</u>
Total expenditures	<u>30000</u>	<u>30145</u>	<u>(145)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(7600)</u>	<u>(6935)</u>	<u>665</u>
<b>OTHER FINANCING SOURCES (Uses)</b>			
Total other financing sources (uses)			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(7600)</u>	<u>(6935)</u>	<u>665</u>
<b>FUND BALANCE (Deficit) AT BEGINNING OF YEAR</b>	<u>27636</u>	<u>27636</u>	
<b>FUND BALANCE (Deficit) AT END OF YEAR</b>	<u>\$20036</u>	<u>\$20701</u>	<u>\$ 665</u>

The accompanying notes are an integral part of this statement.

**RECREATION DISTRICT NO. 9  
OF CAMERON PARISH  
Grand Chenier, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1998

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Recreation District No. 9 of Cameron Parish was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 33:4562. The district is governed by a board of seven commissioners who are appointed by the Cameron Parish Police Jury. The district owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well being of youths of the community.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 component unit financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) 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 entity is financial responsibility. 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 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**RECREATION DISTRICT NO. 9  
OF CAMERON PARISH  
Grand Chenier, Louisiana  
Notes to the Financial Statements (Continued)**

Because the police jury appoints all board members of the district and can impose its will on the district, the district was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying component unit financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**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 that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide *accountability for certain assets and liabilities (general fixed assets and general ledger long-term debt)* that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). All financial resources of the district are accounted for in this fund. General operating expenditures are paid from this fund.

**C. FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. There were no changes in fixed assets during the year.



**RECREATION DISTRICT NO. 9  
OF CAMERON PARISH  
Grand Chenier, Louisiana  
Notes to the Financial Statements (Continued)**

The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations. This district has no long-term debt at December 31, 1998.

**D. BASIS OF ACCOUNTING**

The 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting 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 district uses the following practices in recognizing and reporting revenues and expenditures.

**Revenues**

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and *become due and payable on the date the tax rolls are filed with the recorder or mortgages*. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Interest income on interest bearing demand deposits is recorded at the end of the month when credited by the bank.

Substantially all other revenues are recognized when received by the district.

Based on the above criteria, ad valorem taxes have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**RECREATION DISTRICT NO. 9  
OF CAMERON PARISH  
Grand Chenier, Louisiana  
Notes to the Financial Statements (Continued)**

**E. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the board of commissioners and made available to the public. The budget is then adopted by the district during its regular December meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to the expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1998 the district has cash and cash equivalents (book balances) totaling \$1,778 in interest bearing demand deposits.

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. All deposits are fully secured by federal deposit insured at December 31, 1998.

**G. PENSION PLAN AND VACATION AND SICK LEAVE**

The district has no full-time employees; therefore, the district does not have a formal policy on vacation and sick leave and does not contribute to a pension plan.

**H. TOTAL COLUMN ON THE BALANCE SHEET**

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

**RECREATION DISTRICT NO. 9  
OF CAMERON PARISH  
Grand Chenier, Louisiana  
Notes to the Financial Statements (Continued)**

**2. LEVIED TAXES AND PRINCIPAL TAXPAYERS**

The district has an authorized tax millage of 1.00 mill for general maintenance and operation of the district. The tax expires with the 1998 tax roll. For the year ended December 31, 1998, the district levied 1.00 mill.

The following are the principal taxpayers for the parish and their 1994 assessed valuation (amounts expressed in thousands):

	<b>1998 Assessed Valuation</b>	<b>Percent of Total Assessed Valuation</b>
Natural Gas Pipeline Company of America	\$ 8,278	6.14%
ANR Pipeline Company	7,002	5.19%
Warren NGL, Incorporated	5,886	4.36%
Transcontinental Gas Pipeline	4,030	2.99%
Higman Barge Lines, Inc.	3,962	2.94%
Texas Eastern Transmission Corporation	3,606	2.67%
Tenneco	3,039	2.25%
Zapata Protein USA, Inc.	2,730	2.02%
Transcanada Gas Processing USA	2,556	1.90%
Citgo Industrial Products	<u>2,403</u>	<u>1.78%</u>
Total	<u>\$43,492</u>	<u>32.24%</u>

**3. LITIGATION AND CLAIMS**

This district is not involved in any litigation at December 31, 1998, nor is it aware of any unasserted claims.