

**RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana**

**General Purpose Financial Statements  
With Independent Auditors' Report  
As of and for the Year Ended December 31, 2003  
With Supplemental Information Schedule**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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.

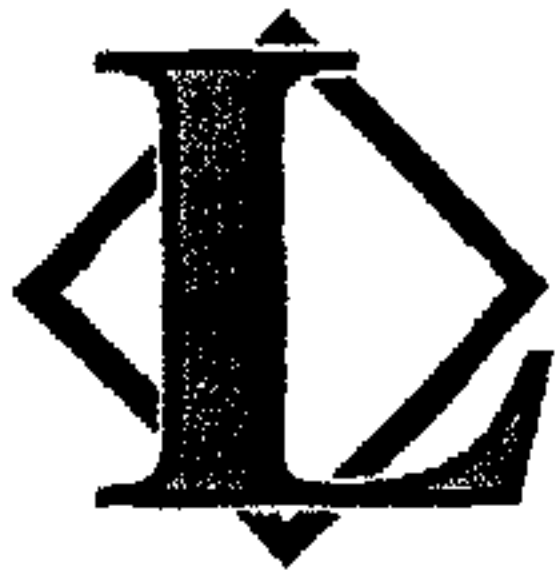
Release Date 8/25/04

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

General Purpose Financial Statements  
With Independent Auditors' Report  
As of and for the Year Ended  
December 31, 2003  
With Supplemental Information Schedule

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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report**

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

We have audited the general purpose financial statements of Recreation District No. 6 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 2003, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Recreation District No. 6 of Cameron Parish. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U. S. 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Recreation District No. 6 of Cameron Parish as of December 31, 2003, and the results of its operations for the year then ended in conformity with U. S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of Recreation District No. 6 of Cameron Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana  
Independent Auditors' Report  
December 31, 2003

In accordance with *Government Auditing Standards*, we have also issued a report dated May 25, 2004, on Recreation District No. 6 of Cameron Parish's compliance with certain provisions of laws, regulations, contracts, and grants and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Little + Associates*

Monroe, Louisiana  
May 25, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2003

	GOVERNMENTAL FUND ...TYPE...		... ACCOUNT GROUPS ...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$484,944	\$310,479			\$795,423
Ad valorem tax receivable	256,155				256,155
Inventory	1,322				1,322
Land, buildings, and equipment			\$2,968,406		2,968,406
Amount to be provided for retirement of general long-term debt				\$2,490	2,490
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$742,421</b>	<b>\$310,479</b>	<b>\$2,968,406</b>	<b>\$2,490</b>	<b>\$4,023,796</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$27,864				\$27,864
Deferred revenue - protested taxes	3,726				3,726
Compensated absences payable				\$2,490	2,490
<b>Total Liabilities</b>	<b>31,590</b>	<b>NONE</b>	<b>NONE</b>	<b>2,490</b>	<b>34,080</b>
Fund Equity:					
Investment in general fixed assets			\$2,968,406		2,968,406
Fund balances:					
Reserved for inventory	1,322				1,322
Unreserved - undesignated	709,509	\$310,479			1,019,988
<b>Total Fund Equity</b>	<b>710,831</b>	<b>310,479</b>	<b>2,968,406</b>	<b>NONE</b>	<b>3,989,716</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$742,421</b>	<b>\$310,479</b>	<b>\$2,968,406</b>	<b>\$2,490</b>	<b>\$4,023,796</b>

The accompanying notes are an integral part of this statement.

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 2003

	GENERAL FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Ad valorem taxes	\$277,022		\$277,022
Federal grant - Federal in lieu of tax	341		341
Fees, charges, and commissions for services:			
Concession sales	16,464		16,464
Admissions and other revenue	19,727		19,727
Use of money and property	5,101	\$3,252	8,353
Total revenues	<u>318,655</u>	<u>3,252</u>	<u>321,907</u>
<b>EXPENDITURES</b>			
Culture and recreation:			
Current:			
Personal services	87,247		87,247
Operating services	94,748	72	94,820
Materials and supplies	40,441		40,441
Travel - per diem	680		680
Capital outlay	63,968		63,968
Debt service			
Total expenditures	<u>287,084</u>	<u>72</u>	<u>287,156</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	31,571	3,180	34,751
<b>OTHER FINANCING SOURCE (Use)</b>			
Operating transfers in	228,500		228,500
Operating transfers out	(188,500)	(40,000)	(228,500)
Total other financing source (use)	<u>40,000</u>	<u>(40,000)</u>	
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	71,571	(36,820)	34,751
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>639,260</u>	<u>347,299</u>	<u>986,559</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$710,831</u>	<u>\$310,479</u>	<u>\$1,021,310</u>

The accompanying notes are an integral part of this statement.

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended December 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes	\$250,000	\$277,022	\$27,022
Federal grant - Federal in lieu of tax		341	341
Fees, charges, and commissions for services:			
Concession sales	19,000	16,464	(2,536)
Admissions and other revenue	14,900	19,727	4,827
Use of money and property	7,700	5,101	(2,599)
Total revenues	<u>291,600</u>	<u>318,655</u>	<u>27,055</u>
<b>EXPENDITURES</b>			
Culture and recreation:			
Current:			
Personal services	94,700	87,247	7,453
Operating services	108,000	94,748	13,252
Materials and supplies	74,150	40,441	33,709
Travel - per diem	680	680	
Capital Outlay		63,968	(63,968)
Total expenditures	<u>277,530</u>	<u>287,084</u>	<u>(9,554)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	14,070	31,571	17,501
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>639,260</u>	<u>639,260</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$653,330</u>	<u>\$670,831</u>	<u>\$17,501</u>

The accompanying notes are an integral part of this statement.



RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Recreation District No. 6 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 the community's youth.

**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 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 (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 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 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.

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron Parish  
Notes to the Financial Statements (Continued)

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.

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 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 long-term obligations) 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, when 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 governmental fund types only. The governmental fund types of the district are described as follows:

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron Parish  
Notes to the Financial Statements (Continued)

**General Fund**

The General Fund is the general operating fund of the district and is used to account for all financial activities not required to be accounted for in other funds.

**Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Capital Projects Fund**

The Capital Projects Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**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 the 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 recorded in the general fixed asset account group.

Long-term obligations, such as bonds payable and compensated absences, are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term obligations account group.

**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 are generally included on the balance sheet. Operating statements for

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron Parish  
Notes to the Financial Statements (Continued)

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 budgeted in the year the taxes are due and payable. 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 of 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 generally collected in December of the current year and January through the time of the tax sale 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 to be collected have been treated as susceptible to accrual.

#### **Expenditures**

Expenditures generally are 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 paid.

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron Parish  
Notes to the Financial Statements (Continued)

**Other Financing Sources**

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**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 during the regular December meeting. The proposed budget for the General Fund is prepared on the cash 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 be 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, 2003, the district had cash and cash equivalents (book balances) totaling \$795,423, as follows:

Demand deposits	\$485,470
Money market accounts	<u>309,953</u>
Total	<u>\$795,423</u>

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.

RECREATION DISTRICT NO. 6  
 OF CAMERON PARISH  
 Cameron Parish  
 Notes to the Financial Statements (Continued)

Cash and cash equivalents (bank balances) at December 31, 2003, are secured as follows:

Bank Balances	<u>\$796,567</u>
Federal deposit insurance	\$100,000
Pledged securities (uncollateralized)	<u>974,719</u>
Total	<u>\$1,074,719</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than the name of the district, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent bank has failed to pay deposited funds upon demand.

**G. INVENTORY**

Inventory in the General Fund consists of purchases held for resale through vending machines and the concession stand. Inventories are valued at the lower of cost or market utilizing the first-in/first-out method.

**H. COMPENSATED ABSENCES**

The district had two full-time employees at December 31, 2003, who receive two weeks of vacation leave. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay, not to exceed \$3,000. The district does not have a sick leave policy.

The cost of leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

As reflected on Statement A, at December 31, 2003, the employees of the district had accumulated and vested \$2,490 of employee leave benefits, computed in accordance with GASB Codification Section C60.

RECREATION DISTRICT NO. 6  
 OF CAMERON PARISH  
 Cameron Parish  
 Notes to the Financial Statements (Continued)

**I. RISK MANAGEMENT**

The district is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the district maintains commercial insurance policies covering; automobile liability; surety bond coverage; and property and flood insurance. In addition to the above policies, the district maintains a general liability policy and an errors and omissions policy. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

To cover its risk associated with injuries to employees, the district participates in the police jury's self-insurance program, whereby up to \$225,000 per occurrence is self-insured. Claims over and above this amount are insured through insurance coverage.

**J. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do not present financial position 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.

**2. LEVIED TAXES**

The district has an authorized tax millage of 5.00 mills which is restricted, by tax proposition, to operation and maintenance of the recreational facilities of the district. The tax is due to expire with the 2003 tax roll. For the year ended December 31, 2003, the district levied 6.93 mills as a result of reassessments of taxable property as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 2003 assessed valuation (amounts in thousands):

	2003 Assessed Valuation	Percent of Total Assessed Valuation
Omega Protein, Inc.	\$2,932	1.91%

RECREATION DISTRICT NO. 6  
 OF CAMERON PARISH  
 Cameron Parish  
 Notes to the Financial Statements (Continued)

	2003 Assessed Valuation	Percent of Total Assessed Valuation
EnSCO Marine Co.	2,332	1.52%
Cameron Telephone Co.	1,902	1.24%
Tenneco, Inc.	1,671	1.09%
Trico Marine Assets Inc	1,565	1.02%
Baroid Drilling Fluids Inc	1,211	0.79%
Candy Cap LP XIV	1,225	0.80%
Candy Cap LP XVIII	1,195	0.78%
Hibernia National Bank	871	0.57%
Amber Drilling Fluids, LP LLP	823	0.54%
Total	<u>\$15,727</u>	<u>10.24%</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 2003:

	Balance at January 1, 2003	Additions	Deletions	Balance at December 31, 2003
Land	\$384,366			\$384,366
Buildings	2,348,948	\$43,143		2,392,091
Equipment	174,118	20,825	(\$2,968)	191,975
Total	<u>\$2,907,432</u>	<u>\$63,968</u>	<u>(\$2,968)</u>	<u>\$2,968,432</u>

**4. PENSION PLAN**

Full-time employees of the recreation district are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The one full-time employee of the district is a member of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each



RECREATION DISTRICT NO. 6  
 OF CAMERON PARISH  
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 Notes to the Financial Statements (Continued)

year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district's contributions to the System under Plan A for the years ending December 31, 2003, 2002 and 2001, were \$3,277, \$2,922, and \$1,361, respectively, equal to the required contributions for each year.

**5. CHANGES IN GENERAL  
 LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2003:

	<u>Compensated Absences</u>
Long-term obligations payable - January 1, 2003	\$1,379
Additions	2,341
Deductions	<u>(1,230)</u>
Long-term obligations payable - December 31, 2003	<u>\$2,490</u>

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron Parish  
Notes to the Financial Statements (Continued)

**6. RESERVED FUND BALANCE**

The general fund balance has reserved \$1,322, which is equal to the cost of inventory, to indicate that these funds are not available for other expenditures.

**7. LITIGATION AND CLAIMS**

The district is not involved in any litigation at December 31, 2003, nor is it aware of any unasserted claims.

**SUPPLEMENTAL INFORMATION SCHEDULE**

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended December 31, 2003

**PER DIEM PAID COMMISSIONERS**

The schedule of per diem paid commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 33:4564, board members receive \$10 per diem for each board meeting they attend.

**Schedule 1**

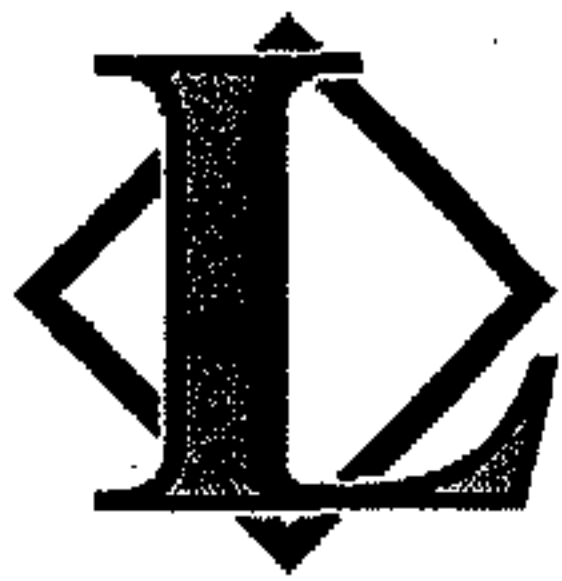
**RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana**

**Schedule of Per Diem Paid Commissioners  
For the Year Ended December 31, 2003**

	<u>AMOUNT</u>
Freddie Richard	\$50
Mary Richard	120
Robin Roberts	80
Eva January	120
Chris Hebert	40
Ronald January	120
Mary Clark	70
Coy Mudd	80
Total	<u>\$680</u>

**Independent Auditors' Report Required  
by *Government Auditing Standards***

The following Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditors' Report on Compliance and on  
Internal Control Over Financial Reporting  
Based on an Audit of Financial Statements**

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

We have audited the general purpose financial statements of Recreation District No. 6 of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 25, 2004. We conducted our audit in accordance with U.S. 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 Recreation District No. 6 of Cameron Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Recreation District No. 6 of Cameron Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned

RECREATION DISTRICT NO. 6  
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functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the members of the Recreation District No. 6 of Cameron Parish, management of the district, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Little + Associates*

Monroe, Louisiana  
May 25, 2004



RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
Cameron, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2003

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of Recreation District No. 6 of Cameron Parish.
2. No instances of noncompliance material to the financial statements of Recreation District No. 6 of Cameron Parish were disclosed during the audit.
3. No reportable condition relating to the audit of the financial statements are reported in the Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
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**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2003**

There were no audit findings reported in the audit for the year ended December 31, 2002.