

RECREATION DISTRICT NO. 6  
OF CAMERON PARISH  
CAMERON, LOUISIANA

ANNUAL FINANCIAL REPORT AND  
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Year Ended December 31, 2019

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## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Management's Discussion and Analysis

Within this section of the Recreation District No. 6 of Cameron Parish, Louisiana's (District) annual financial report, the District's management is pleased to provide this narrative discussion and analysis of the financial activities of the District for the fiscal year ended December 31, 2019. The District's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

#### FINANCIAL HIGHLIGHTS

- The District's assets exceeded its liabilities by \$10,233,745 (net position) for the fiscal year reported.
- Total expenditures of \$836,406 were more than the total revenues of \$389,309 which resulted in a current year deficit of \$447,097, compared to a prior year deficit of \$248,267.
- Total net position are comprised of the following:
  - (1) Net investment in capital assets of \$8,881,645 includes property and equipment, net of accumulated depreciation. There is no outstanding debt related to the purchase or construction of capital assets.
  - (2) Unrestricted net position of \$1,352,100 represent the portion available to maintain the District's continuing obligations to taxpayers and creditors.
- Overall, the District continues to maintain a strong financial position and is continuing to work to improve on this financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

#### OVERVIEW OF FINANCIAL STATEMENTS

This Management's Discussion and Analysis document introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District also includes in this report additional information to supplement the basic financial statements.

## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Management's Discussion and Analysis (Continued)

#### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the District's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other nonfinancial factors such as diversification of the taxpayer base, or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both government-wide financial statements distinguish governmental activities of the District that are principally supported by tax and from activities that are intended to recover all or a significant portion of their costs through user fees and charges.

#### FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole.

The District has one kind of fund:

*Governmental fund* is reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District's governmental fund. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the District's budget presentations. Budgetary comparison statements are included as "required supplemental information" for the general fund. This schedule demonstrates compliance with the District's adopted and final revised budget.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the District as a whole.

The District's net position at fiscal year-end are \$10,233,745. The following table provides a summary of the District's net position:

Assets:	<u>2019</u>		<u>2018</u>	
Current assets	\$ 1,374,264	14%	\$ 1,523,589	14%
Capital assets, net	<u>8,881,645</u>	<u>86</u>	<u>9,161,644</u>	<u>86</u>
Total assets	10,255,909	<u>100%</u>	10,685,233	<u>100%</u>
Deferred outflows of resources	<u>11,038</u>		<u>-</u>	
Liabilities:				
Current liabilities	12,035	95%	4,381	100%
Long-term liabilities	<u>625</u>	<u>5</u>	<u>-</u>	<u>-%</u>
Total liabilities	12,660	<u>100%</u>	4,381	<u>100%</u>
Deferred inflows of resources	<u>20,542</u>		<u>-</u>	

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Management's Discussion and Analysis (Continued)

	<u>2019</u>		<u>2018</u>	
Net position:				
Net investment in capital assets	8,881,645	87%	9,161,644	86%
Unrestricted	<u>1,352,100</u>	<u>13</u>	<u>1,519,198</u>	<u>14</u>
Total net position	<u>\$ 10,233,745</u>	<u>100%</u>	<u>\$ 10,680,842</u>	<u>100%</u>

Net position decreased by \$447,097 for the current year (decreased of \$248,267 for 2018). Note that approximately 87% (86% for 2018) of the net position is tied up in capital. The District uses these capital assets to provide services to its taxpayers.

The following table provides a summary of the District's changes in net position:

Revenues:						
Program:						
Charges for services	\$	<u>2019</u> 109,399	28%	\$	<u>2018</u> 51,898	15%
General:						
Property taxes, net		277,421	71		282,623	84
Interest		<u>2,489</u>	<u>1</u>		<u>1,716</u>	<u>1</u>
Total Revenues		<u>389,309</u>	<u>100%</u>		<u>336,237</u>	<u>100%</u>
Program expenses:						
General government		<u>836,406</u>			<u>584,504</u>	
Change in net position		(447,097)			(248,267)	
Beginning net position		<u>10,680,842</u>			<u>10,929,109</u>	
Ending net position		<u>\$ 10,233,745</u>			<u>\$ 10,680,842</u>	

GOVERNMENTAL REVENUES

The District is heavily reliant on property taxes to support governmental operations. Property taxes provided 71% (84% for 2018), excluding grants and contributions, of the District's total revenues. As a result, the general economy and the local businesses have a major impact on the District's revenue streams.

BUDGETARY HIGHLIGHTS

The revenue side of the original budget for the General Fund decreased approximately \$33,375 this year over the prior year's actual amounts, mainly for ad valorem tax revenue. The expenditure side of the original budget was increased by \$249,733 from the prior year's actual amount, mainly for capital outlay.

## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Management's Discussion and Analysis (Continued)

The revenue side of the budget was amended by an increase of \$37,200 mainly for concessions revenue and the expenditure side was amended by an increase of \$169,100 mainly due to repairs and maintenance and health insurance.

The actual revenues were less than the final budget by \$4,391 due to concessions revenues and the final actual expenditures were less than the final budget by \$11,622, due to repairs and maintenance.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital assets

The District's net investment in capital assets, net of accumulated depreciation as of December 31, 2019, was \$8,881,645. See Note C for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

Non-depreciable assets:	<u>2019</u>	<u>2018</u>
Land	\$ 384,366	\$ 384,366
Depreciable assets:		
Buildings	8,527,923	8,527,923
Improvements	1,971,540	1,971,540
Equipment and vehicles	<u>349,618</u>	<u>311,646</u>
Total depreciable assets	10,849,081	10,811,109
Less accumulated depreciation	<u>2,351,802</u>	<u>2,033,831</u>
Book value-depreciable assets	<u>\$ 8,497,279</u>	<u>\$ 8,777,278</u>
Percentage depreciated	<u>22%</u>	<u>19%</u>
Book value-all assets	<u>\$ 8,881,645</u>	<u>\$ 9,161,644</u>

### LONG-TERM DEBT

At the end of the fiscal year, the District had no debt.

### ECONOMIC CONDITIONS AFFECTING THE DISTRICT

Since the primary revenue stream for the District is property taxes, the District's property tax revenues are subject to changes in the economy. Since property taxes are considered an "elastic" revenue stream, tax collections are higher in a flourishing economy and are lower in a depressed economy.

## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Management's Discussion and Analysis (Continued)

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the District's Secretary/Treasurer, P. O. Box 1250, Cameron, LA 70631.



## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

December 31, 2020

Board of Directors  
Recreation District No. 6 of  
Cameron Parish, Louisiana  
Cameron, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Recreation District No. 6 of Cameron Parish, a component unit of the Cameron Parish Policy Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Board of Directors  
Recreation District No. 6 of  
Cameron Parish, Louisiana  
December 31, 2020

### **Other Information**

The accompanying schedule of compensation, benefits, and other payments to chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subject to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

### **Required Supplemental Information**

Accounting principles generally accepted in the United States of America required that the following supplemental information be presented to supplement the basic financial statements:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule
- Schedule of Employer's Proportionate Share of Net Pension Liability
- Schedule of Employer Contributions

Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report, dated December 31, 2020, on the results of the agreed-upon procedures.

*Dragoon, Cassidy: Shullory*

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Statement of Net Position

December 31, 2019

ASSETS	
Cash	\$ 1,058,644
Receivables	278,131
Prepaid insurance	37,489
Capital assets:	
Land	384,366
Capital assets, net	<u>8,497,279</u>
Total assets	<u>10,255,909</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>11,038</u>
LIABILITIES	
Accounts and other accrued payables	12,035
Long-term Liabilities:	
Net pension liability	<u>625</u>
Total liabilities	<u>12,660</u>
DEFERRED INFLOWS OF RESOURCES	<u>20,542</u>
NET POSITION	
Net investment in capital assets	8,881,645
Unrestricted	<u>1,352,100</u>
	<u>\$ 10,233,745</u>

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

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Statement of Activities

Year Ended December 31, 2019

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and</u>
		<u>Charges for</u>	<u>Capital Grants</u>	<u>Changes in Net Assets</u>
		<u>Services</u>	<u>and Contributions</u>	<u>Governmental</u>
				<u>Activities</u>
Governmental Activities:				
General government	\$ 836,406	\$ 109,399	\$ -	\$ (727,007)
		General Revenues:		
		Property taxes, net		277,421
		Interest		2,489
		Total General Revenues		<u>279,910</u>
		Change in Net Position		<u>(447,097)</u>
		Net Position, beginning		<u>10,680,842</u>
		Net Position, ending		<u>\$ 10,233,745</u>

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

FUND FINANCIAL STATEMENTS

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Balance Sheet - Governmental Fund

December 31, 2019

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 1,058,644	\$ 1,189,085
Receivables		
Ad valorem taxes (net)	278,131	301,192
Prepaid insurance	<u>37,489</u>	<u>33,312</u>
<b>TOTAL ASSETS</b>	<u>1,374,264</u>	<u>1,523,589</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	 <u>-</u>	 <u>-</u>
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	 <u><u>\$ 1,374,264</u></u>	 <u><u>\$ 1,523,589</u></u>
 <b>LIABILITIES</b>		
Accounts payable	<u>\$ 12,035</u>	<u>\$ 4,391</u>
	<u>12,035</u>	<u>4,391</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>-</u>	 <u>-</u>
 <b>FUND BALANCES</b>		
Unassigned	<u>1,362,229</u>	<u>1,519,198</u>
<b>Total fund balances</b>	<u>1,362,229</u>	<u>1,519,198</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	 <u><u>\$ 1,374,264</u></u>	 <u><u>\$ 1,523,589</u></u>

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



RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Reconciliation of the Balance Sheet-Governmental Fund to the  
Statement of Net Position

December 31, 2019

Total fund balance for governmental fund at December 31, 2019		\$ 1,362,229
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 384,366	
Capital assets, net of \$2,351,802 accumulated depreciation	<u>8,497,279</u>	<u>8,881,645</u>
Deferred outflows and inflows are not financial resources or currently payable:		
Deferred outflows - pensions	11,038	
Deferred inflows - pensions	<u>(20,542)</u>	<u>(9,504)</u>
Long-term liabilities at December 31, 2019:		
Net pension liability		<u>(625)</u>
Total net position of governmental activities at December 31, 2019		<u>\$ 10,233,745</u>

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

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Statement of Revenues, Expenditures and  
Changes in Fund Balance - Governmental Fund

Year Ended December 31, 2019

	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ad valorem taxes - net	\$ 277,421	\$ 282,623
Concessions	109,399	51,898
Interest	2,489	1,716
<b>TOTAL REVENUES</b>	<u>389,309</u>	<u>336,237</u>
<b>EXPENDITURES</b>		
General Government		
Credit card fees	1,989	1,247
Fuel	2,913	3,812
Insurance - general	43,114	42,343
Insurance - health	13,590	-
Per diem	1,720	1,440
Professional fees	5,000	4,500
Repairs and maintenance	161,705	38,422
Retirement	2,228	-
Salaries	122,667	72,412
Supplies - concessions	86,785	38,764
Taxes	8,005	5,473
Utilities	58,590	49,177
Capital Outlay	37,972	9,853
<b>TOTAL EXPENDITURES</b>	<u>546,278</u>	<u>267,443</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(156,969)	68,794
<b>FUND BALANCE - BEGINNING</b>	<u>1,519,198</u>	<u>1,450,404</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,362,229</u>	<u>\$ 1,519,198</u>

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

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balance-Governmental Fund to the Statement of Activities

Year Ended December 31, 2019

Total net changes in fund balance at December 31, 2019 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ (156,969)
The change in net position reported for governmental activities in the statement of activities different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 37,972	
Depreciation expense for the year ended December 31, 2019	<u>(317,971)</u>	<u>(279,999)</u>
Net pension (expense) benefit is reported in the governmental fund as expenditures as they are paid, however, in the statement of activities the net position (expense) benefit is reported according to estimates required by GASB 68		<u>(10,129)</u>
Total changes in net position at December 31, 2019 per Statement of Activities		<u><u>\$ (447,097)</u></u>

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

## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Notes to Basic Financial Statements

December 31, 2019

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Recreation District No. 6 of Cameron Parish was created by the Cameron Parish Police Jury. The District is governed by a board of seven 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 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. 64, the Recreation District No. 6 of Cameron Parish includes all funds, account groups, et cetera, that are within the oversight responsibility of the District.

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.

## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Notes to Basic Financial Statements

December 31, 2019

#### 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, Recreation District No. 6 of Cameron Parish is a component unit of the Cameron Parish Police Jury's reporting entity.

#### 2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

# RECREATION DISTRICT NO. 6 OF CAMERON PARISH

## Notes to Basic Financial Statements

December 31, 2019

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, concessions, usage fees, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees and charges paid by the recipients of services offered by the District; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

#### Fund Financial Statements

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

The District has one fund, the general fund, which is therefore considered its major fund.

#### 3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

# RECREATION DISTRICT NO. 6 OF CAMERON PARISH

## Notes to Basic Financial Statements

December 31, 2019

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets.

Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

#### Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

# RECREATION DISTRICT NO. 6 OF CAMERON PARISH

## Notes to Basic Financial Statements

December 31, 2019

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### 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, 2019, the District had \$1,080,959 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 by federal deposit insurance and \$830,959 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

#### 5. Budgets

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. 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 2019.



RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

7. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	15-40 years
Equipment and vehicles	5-7 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the government fund upon acquisition.

8. 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.

# RECREATION DISTRICT NO. 6 OF CAMERON PARISH

## Notes to Basic Financial Statements

December 31, 2019

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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, 2019 the District's liability for compensated absences is \$0.

#### 9. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### 10. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of a cumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, assigned and unassigned.

- a. Restricted fund balance - Includes fund balance amounts that are intended to be used for specific purposes based on generally outside actions.
- b. Assigned fund balance - Includes fund balance amounts that are intended to be used for specific purposes based on internal (Board) actions.

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

- c. Unassigned fund balance - Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the assigned fund balance.

11. Subsequent Events

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may impact the District's ongoing operations; however, the extent and severity of the potential impact is unknown at this time.

On August 27, 2020 Hurricane Laura made landfall in Southwest Louisiana as a Category 4 hurricane which was followed by Hurricane Delta on October 8, 2020. The full extent of damages to the District's facilities or effects on operations have not been determined.

12. Comparative Data

Comparative totals for the prior have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations.

NOTE B - AD VALOREM TAXES

For the year ended December 31, 2019, taxes were levied on property with taxable assessed valuations as follows:

	<u>General Purposes</u>
Assessed valuation	\$ 29,920,399
Mileage	9.74
Total taxes levied	\$ 291,424

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

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.

NOTE C - CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2019 follows:

	<u>Beginning Of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Governmental activities:				
Land	\$ 384,366	\$ -	\$ -	\$ 384,366
Buildings	8,527,923	-	-	8,527,923
Improvements	1,971,540	-	-	1,971,540
Equipment and vehicles	<u>311,646</u>	<u>37,972</u>	-	<u>349,618</u>
Totals at historical cost	11,195,475	37,972	-	11,233,447
Less accumulated depreciation	<u>2,033,831</u>	<u>317,971</u>	-	<u>2,351,802</u>
Governmental activities capital assets, net	<u>\$ 9,161,644</u>	<u>\$ (279,999)</u>	<u>\$ -</u>	<u>\$ 8,881,645</u>

NOTE D - PER DIEM

As provided by Louisiana Revised Statute 33:4504, the board members received \$40 per diem for each regular and special meeting attended, but shall not be paid for more than twelve meetings in each year.

Kiffe, Melissa	\$ 440
Rodrigue, Matthew	400
Peshoff, Tammy	440
Hebert, Christopher	<u>440</u>
	<u>\$ 1,720</u>

NOTE E - RETIREMENT COMMITMENTS

The District participates in a state-administered cost-sharing multiple-employer retirement systems, which together cover substantially all of the District's full-time employees. Although separately administered by their respective boards of trustees, these systems are established and regulated by acts of the Louisiana Legislature with respect to membership and contribution requirements, plan benefits, and actuarial determination of funding

## RECREATION DISTRICT NO. 6 OF CAMERON PARISH

### Notes to Basic Financial Statements

December 31, 2019

#### NOTE E - RETIREMENT COMMITMENTS - CONTINUED

requirements as provided by the state constitution. Additional disclosures with respect to the District's participation in these systems are provided below.

##### Parochial Employees' Retirement System

The System is composed of two district plans, Plan A and Plan B with separate assets and benefit provisions. Employees of the District are members of Plan A. Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least twenty-eight hours per week and not participating in another public funded retirement system. Those individuals paid jointly by a participating employer and the parish are not eligible for membership in the system. Under Plan A, employees hired prior to January 1, 2007 can retire at any age with 30 or more years of creditable service, age 55 with 25 years of creditable service, age 60 with 10 years of creditable service, or age 65 with 7 years of creditable service. Employees hired after January 1, 2007 can retire at age 55 with 30 or more years of creditable service, age 62 with 10 years of creditable service, or age 67 with 7 years of creditable service. Retirees are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or jointed months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employees' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, LA 70898.

Plan members are required to contribute 9.5% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by the System's Board of Trustees. The District's contributions to the System for the year ended December 31, 2019 totaled \$2,228.

At December 31, 2019, the District reported a liability of \$625 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE E - RETIREMENT COMMITMENTS - CONTINUED

determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2019, the District's proportion was .0132822%.

For the year ended December 31, 2019, the District recognized pension expense of \$10,129 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$74. At December 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 5,597
Difference between expected and actual assumption	8,732	-
Difference between expected and actual investment	-	23,438
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	78	(8,493)
Contributions subsequent to the measurement date	<u>2,228</u>	<u>-</u>
Total	<u>\$ 11,038</u>	<u>\$ 20,542</u>

\$2,228 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	<u>Amount</u>
2020	\$ (2,410)
2021	(3,706)
2022	2,783
2023	(8,398)
2024	-
Thereafter	-

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE E - RETIREMENT COMMITMENTS - CONTINUED

*Actuarial methods and assumption.* The total pension liability in the December 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of investment expense)
Expected Remaining Service Lives	4 years
Projected Salary Increases	Plan A – 4.75%
Cost of Living Adjustments	The present values of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet amortized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Healthy retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scales for disabled annuitants.

The discount rate used to measure the total pension liability was 6.50% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE E - RETIREMENT COMMITMENTS - CONTINUED

relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations and projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
Total	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table General Employees multiplied by 130% for males and 125% for females, each with full generational



RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE E - RETIREMENT COMMITMENTS - CONTINUED

projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generation projection using the MP2018 scale.

*Sensitivity to changes in discount rate.* The following presents the net pension liability of the District calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability (Asset)	\$ 67,578	\$ 625	\$ (55,480)

NOTE F - 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.

NOTE G – TAX ABATEMENTS

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millages in force at the time. The future value of this exempt property could be subject to significant fluctuation from today's value; however, the District could receive a substantial increase in ad valorem tax revenues once the exemption on this property

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Notes to Basic Financial Statements

December 31, 2019

NOTE G – TAX ABATEMENTS – CONTINUED

expires. All applicable agreements have been entered into by the Cameron Parish Police Jury and directly affect the District's ad valorem assessments. Because these taxes are not assessed or due, no adjustments have been made to the District's financial statements to record a receivable. As of December 31, 2019, \$600,216,570 of assessed property in the District's taxing jurisdiction is receiving this exemption, which amounts to \$5,846,109 in ad valorem taxes.

REQUIRED SUPPLEMENTAL INFORMATION

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Budgetary Comparison Schedule

Year Ended December 31, 2019

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	AMENDED		
REVENUES				
Ad valorem taxes - net	\$ 300,000	\$ 275,000	\$ 277,421	\$ 2,421
Concessions	54,000	116,200	109,399	(6,801)
Interest	2,500	2,500	2,489	(11)
TOTAL REVENUES	<u>356,500</u>	<u>393,700</u>	<u>389,309</u>	<u>(4,391)</u>
EXPENDITURES				
General Government				
Credit card fees	500	1,200	1,989	(789)
Fuel	5,000	3,000	2,913	87
Insurance - general	45,000	48,000	43,114	4,886
Insurance - health	-	14,000	13,590	410
Per diem	1,800	1,800	1,720	80
Professional fees	5,000	5,000	5,000	-
Repairs and maintenance	58,000	197,800	161,705	36,095
Retirement	-	-	2,228	(2,228)
Salaries	75,000	125,300	122,667	2,633
Supplies - concessions	40,000	85,000	86,785	(1,785)
Supplies - other	-	-	-	-
Taxes	8,500	12,800	8,005	4,795
Utilities	50,000	64,000	58,590	5,410
Capital Outlay	100,000	-	37,972	(37,972)
TOTAL EXPENDITURES	<u>388,800</u>	<u>557,900</u>	<u>546,278</u>	<u>11,622</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,300)	(164,200)	(156,969)	7,231
FUND BALANCE - BEGINNING	<u>1,519,198</u>	<u>1,519,198</u>	<u>1,519,198</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 1,486,898</u>	<u>\$ 1,354,998</u>	<u>\$ 1,362,229</u>	<u>\$ 7,231</u>

See independent accountants' review report.

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Schedule of Employer's Proportionate Share of Net Pension Liability

Year Ended December 31, 2019

Parochical Employees' Retirement System of Louisiana

Employer's portion of the net pension liability (asset)		0.01328%
Employer's proportionate share of the net pension liability (asset)	\$	625
Employer's covered payroll	\$	122,667
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		0.51%
Plan fiduciary net position as a percentage of the total pension liability		88.86%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

\*The amounts presented have a measurement date of December 31, 2018.

See independent accountants' report.

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Schedule of Employer Contributions

Year Ended December 31, 2019

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
<b>Parocial Employees Retirement System of Louisiana (System):</b>					
2019	\$ 2,228	\$ 2,228	\$ -	\$ 122,667	1.8%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent accountants' report.

## OTHER INFORMATION

RECREATION DISTRICT NO. 6 OF CAMERON PARISH

Schedule of Compensation, Benefits and Other Payments  
To Chief Executive Officer

Year Ended December 31, 2019

Chief Executive Officer: Melissa Kiffe, Board President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	440
Reimbursements	-
Travel	-
Registration fees	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing Unvouchered expenses	-
Special meals	-

See independent accountants' review report.



INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

December 31, 2020

Board of Directors  
Recreation District No. 6 of  
Cameron Parish, Louisiana  
Cameron, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Recreation District No. 6 of Cameron Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Recreation District No. 6 of Cameron Parish's compliance with certain laws and regulations during the year ended December 31, 2019 included in the accompanying Louisiana Attestation Questionnaire. Management of the Recreation District No. 6 of Cameron Parish is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation 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 \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The expenditures made during the year for materials and supplies exceeding \$30,000, or for public works exceeding \$150,000 were made in accordance to 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 a list of all employees paid during the period.

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.

None were immediate family members of board members.

#### Budgeting

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

Management provided us with the original budget for 2019. There was one amendment to the budget for the year.

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

We traced the adopted and the amended budget 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.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were short of budgeted revenues by less than 5% for the year. Actual expenditures were less than budgeted expenditures by.

#### 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 on the door of the meeting place, 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.

12. Prior Year Comments and Recommendations.

None

We were not engaged to, and did not, perform an audit, 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 the Recreation District No. 6 of Cameron Parish 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Shaggen, Cassidy; Shillery*

CAMERON PARISH RECREATION DISTRICT 6  
PO Box 945, Cameron, Louisiana 70631  
300 LeBleu Camp Road, Cameron, Louisiana 70632  
Phone: (337) 775-5080 Fax: (337) 775-5089

LOUISIANA ATTESTATION QUESTIONNAIRE

December 31, 2020

Gragson, Casiday & Guillory  
P.O. Drawer 1847  
Lake Charles, LA 70602

In connection with your review of our financial statements as of December 31, 2019 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, 2020.

**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 governing authority, or the chief executive of the governmental entity, has 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 LSA-RS 39:34.

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 had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

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 39:1410.60-1410.65.

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

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations

Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.

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.

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or the 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 your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No



Secretary/Treasurer