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IBERIA PARISH RECREATION  
AND PLAYGROUND COMMISSION  
NEW IBERIA, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 1999

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 APR 26 2000

C O N T E N T S

	Exhibit/ Schedule	Page
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS		1 -2
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet	A	5
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund	B	6
Notes to Financial Statements		7-12
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>		13-14
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		15
SCHEDULE OF PRIOR YEAR FINDINGS		16
OTHER SUPPLEMENTARY INFORMATION -		
Schedule of Expenditures	C-1	18-21
Schedule of Expenditures - Budget (GAAP Basis) and Actual	C-2	22-25

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## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

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Public Accountants

To the Iberia Parish Recreation  
and Playground Commission  
New Iberia, Louisiana

We have audited the general purpose financial statements and the individual fund and account group financial statements of the Iberia Parish Recreation and Playground Commission, a component unit of the Iberia Parish Government, New Iberia, Louisiana, as of and for the year ended December 31, 1999. These financial statements are the responsibility of the Iberia Parish Recreation and Playground Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 above present fairly, in all material respects, the financial position of the Iberia Parish Recreation and Playground Commission as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account groups of the Iberia Parish Recreation and Playground Commission as of December 31, 1999, and the results of operations of the individual fund for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated March 20, 2000 on our consideration of the Iberia Parish Recreation and Playground Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual fund and account group financial statements of the Iberia Parish Recreation and Playground Commission. The financial information listed as supplementary in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Iberia Parish Recreation and Playground Commission. 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 financial statements taken as whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report of the Iberia Parish Recreation and Playground Commission for that year in which we expressed a qualified opinion on the general purpose financial statements and the individual fund and account group financial statements because we were unable to examine evidence regarding year 2000 disclosures.

*Broussard, Poche, Lewis & Breaux, LLP*

New Iberia, Louisiana  
March 20, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

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## IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1999

	Governmental Fund Type	Account Groups		Totals (Memorandum Only)	
	General Fund	General Fixed Assets	General Long-Term Debt	1999	1998
<b>ASSETS</b>					
Cash	\$ 327,518	\$ --	\$ --	\$ 327,518	\$ 189,574
Investments	450,000	--	--	450,000	500,000
Receivables	9,502	--	--	9,502	27,766
Due from other governmental agencies	34,202	--	--	34,202	19,355
Due from primary government	21,415	--	--	21,415	--
Fixed assets	--	3,873,337	--	3,873,337	3,642,868
Amount to be provided for retirement of general long-term debt	--	--	25,110	25,110	25,793
Total assets	<u>\$ 842,637</u>	<u>\$3,873,337</u>	<u>\$ 25,110</u>	<u>\$4,741,084</u>	<u>\$4,405,356</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Accounts payable	\$ 27,008	\$ --	\$ --	\$ 27,008	\$ 13,856
Retainage payable	16,233	--	--	16,233	2,037
Due to primary government	3,296	--	--	3,296	3,536
Accrued compensated absences	--	--	25,110	25,110	25,793
Total liabilities	<u>46,537</u>	<u>--</u>	<u>25,110</u>	<u>71,647</u>	<u>45,222</u>
<b>Fund Balance</b>					
Investment in general fixed assets	--	3,873,337	--	3,873,337	3,642,868
Unreserved -					
Designated for subsequent year's expenditures	--	--	--	--	118,454
Undesignated	796,100	--	--	796,100	598,812
Total fund balance	<u>796,100</u>	<u>3,873,337</u>	<u>--</u>	<u>4,669,437</u>	<u>4,360,134</u>
Total liabilities and fund balance	<u>\$ 842,637</u>	<u>\$3,873,337</u>	<u>\$ 25,110</u>	<u>\$4,741,084</u>	<u>\$4,405,356</u>

See Notes to Financial Statements.



## IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)  
AND ACTUAL - GENERAL FUND

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Sales and use	\$ 900,000	\$ 961,875	\$ 61,875	\$1,141,502
Intergovernmental -				
State	34,735	34,732	(3)	--
Local	10,000	10,000	--	10,000
Fees, charges, commissions	43,200	82,153	38,953	63,010
Investment income	15,000	33,671	18,671	37,163
Miscellaneous	16,000	19,043	3,043	19,958
Total revenues	<u>1,018,935</u>	<u>1,141,474</u>	<u>122,539</u>	<u>1,271,633</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	353,419	353,627	(208)	360,326
Parochial retirement system	16,520	17,204	(684)	20,174
Administrative services	5,200	5,200	--	5,200
Insurance	109,512	104,451	5,061	113,973
Dues and subscriptions	3,800	3,589	211	2,801
Printing	1,000	457	543	478
Utilities	69,250	70,666	(1,416)	68,045
Communications	14,148	15,445	(1,297)	14,137
Equipment rental	5,821	3,941	1,880	6,130
Repairs and maintenance	58,303	50,296	8,007	60,358
Contract for services	21,174	23,291	(2,117)	19,559
Professional services	19,400	12,960	6,440	30,747
Office supplies	3,250	3,335	(85)	2,736
Uniforms	2,000	1,926	74	407
Concessions	17,100	16,976	124	13,434
Vehicles and other equipment	27,025	26,285	740	27,771
Travel	9,000	7,587	1,413	2,307
Collection costs	12,000	13,463	(1,463)	17,181
Education and recreation	23,262	25,339	(2,077)	19,329
Capital outlay	<u>368,037</u>	<u>306,602</u>	<u>61,435</u>	<u>436,652</u>
Total expenditures	<u>1,139,221</u>	<u>1,062,640</u>	<u>76,581</u>	<u>1,221,745</u>
Excess (deficiency) of revenues over expenditures	(120,286)	78,834	199,120	49,888
Fund balance, beginning	<u>120,286</u>	<u>717,266</u>	<u>596,980</u>	<u>667,378</u>
Fund balance, ending	<u>\$ --</u>	<u>\$ 796,100</u>	<u>\$ 796,100</u>	<u>\$ 717,266</u>

See Notes to Financial Statements.

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Iberia Parish Recreation and Playground Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

Reporting entity:

Included in the financial statements are all funding activities of Iberia Parish Recreation and Playground Commission, a component unit of Iberia Parish Government.

The Commission was created by ordinance of the Iberia Parish Council on October 8, 1986. Three of the seven members of the Commission are appointed by the Iberia Parish Council. The Iberia Parish Council approves the operating budget of the Commission.

Fund accounting:

The Commission uses one fund and two 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund, a governmental fund type, is the general operating fund of the Commission. It is used to account for all of the financial resources of the Commission.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

## NOTES TO FINANCIAL STATEMENTS

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Expenditures are recorded when the related fund liability is incurred.

In addition to sales taxes, those major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, investment income and charges for services.

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund. All annual appropriations lapse at fiscal year end.

### Fixed assets:

The general fixed assets purchased by the Commission are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

### Compensated absences:

Permanent and probationary full-time employees earn vacation and sick leave based on their years of service. Employees may accrue up to 45 days of vacation leave.

Employees may also earn compensatory leave equal to the number of overtime hours worked. A maximum of 45 days of compensatory leave may be carried forward into any calendar year.

Upon retirement or voluntary separation, an employee shall be paid for accumulated annual vacation leave not to exceed 45 days.

The Commission's liability for accumulated unpaid vacation and compensatory leave expected to be paid from future resources is recorded in the general long-term debt account group.

NOTES TO FINANCIAL STATEMENTS

Long-term obligations:

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fund equity:

Designated fund balances represent tentative plans for future use of financial resources.

Risk management:

The Iberia Parish Recreation and Playground Commission participates in Iberia Parish Government's self-insured plan, the Risk Management Fund. The Risk Management Fund was created in 1991 when the Iberia Parish Government made the decision to self-insure its general liability, auto, errors and omissions, property, and workers compensation risks. The Parish purchases excess coverage through outside sources for the following coverages:

	<u>Deductible</u>	<u>Coverage</u>
General liability	\$ 50,000	\$1,000,000
Auto	50,000	1,000,000
Errors and omissions	25,000	1,000,000
Property	50,000	50,000
Workers compensation	100,000	100,000
Aggregate loss fund	N/A	500,000

Memorandum only - total columns:

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative data:

Comparative total data for the prior year have been presented in the accompany financial statements in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

NOTES TO FINANCIAL STATEMENTS

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2. Legal Compliance - Budgets

The Iberia Parish Recreation and Playground Commission establishes a budget annually. This budget is submitted to the Iberia Parish Council for approval before adoption. The Commission has no authority to exceed any budget item once approved by the Iberia Parish Council unless and until such item has been submitted to and approved by the Iberia Parish Council. Budgets are adopted on a basis consistent with generally accepted accounting principles.

The budgeted amounts in this report are as originally adopted or as amended in accordance with established procedures. All appropriations lapse at the end of year.

Note 3. Deposits and Investments

At year end, the carrying amount of the Commission's deposits, including demand deposit accounts and certificates of deposit was \$777,518 and the bank balance was \$781,423. The Commission's deposits are covered by federal depository insurance and collateral held by Iberia Parish Government's fiscal agent in Iberia Parish Government's name.

Note 4. Due from Other Governmental Agencies

Due from other governmental agencies consisted of the following at December 31, 1999:

State:	
Rural Development Grant	\$ 1,964
Local:	
Iberia Parish School Board	<u>32,238</u>
	<u>\$ 34,202</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. General Fixed Assets

The following is a summary of the changes in general fixed assets of the Commission during the year ended December 31, 1999:

	Balance, <u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	Balance, <u>Ending</u>
Land	\$1,495,022	\$ --	\$ --	\$1,495,022
Land improvements	676,356	25,397	--	701,753
Buildings	875,479	7,873	--	883,352
Leasehold improvements	159,133	162,329	--	321,462
Furniture and equipment	<u>436,878</u>	<u>36,760</u>	<u>1,890</u>	<u>471,748</u>
	<u>\$3,642,868</u>	<u>\$ 232,359</u>	<u>\$ 1,890</u>	<u>\$3,873,337</u>

Donated assets at December 31, 1999 amounted to \$435,000.

Note 6. Changes in Long-Term Debt

The following is a summary of the changes in long-term debt of the Commission during the year ended December 31, 1999:

	Balance, <u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>Ending</u>
Accrued compensated absences	<u>\$ 25,793</u>	<u>\$ --</u>	<u>\$ 683</u>	<u>\$ 25,110</u>

Note 7. Sales and Use Taxes

The Iberia Parish Government is authorized and has levied the following sales and use tax which is the principal revenue source for the Iberia Parish Recreation and Playground Commission:

Levy	Rate	Dedication
1986	.25%	
	District	
	No. 2	Maintenance and operation of recreational facilities in District No. 2 and for constructing, acquiring, and improving recreational facilities in District No. 2. District 2 includes all of Iberia Parish except for the incorporated area of the City of New Iberia.

Revenues derived from the above levy totaled \$961,875 in 1999.

The above taxes are collected by the Iberia Parish School Board and are remitted to the Iberia Parish Recreation and Playground Commission periodically, net of an administrative fee.

NOTES TO FINANCIAL STATEMENTS

Note 8. Defined Benefit Pension Plan

All permanent employees of Iberia Parish Recreation and Playground Commission participate in the Parochial Employees' Retirement System of Louisiana.

Plan description:

The Parochial Employees' Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employee retirement system (PERS). All permanent Commission employees who work at least 28 hours a week and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 10 years of service at age 60. The retirement allowance is equal to 3% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to its revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or final compensation. The System also provides disability and survivor 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, Louisiana 70898-4619.

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary and the Commission is required to contribute 7.75% as established by state statute. The Commission's contributions for the years ended December 31, 1999, 1998 and 1997 were \$17,204, \$20,174 and \$17,682, respectively, equal to the required contributions for each year.

Note 9. Postretirement Health Care and Life Insurance Benefits

The Iberia Parish Government provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the parish employees become eligible for these benefits if they reach normal retirement age while working for the Parish. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the Parish. The Iberia Parish Government recognizes the cost of providing these benefits as an expenditure when paid. Currently the Iberia Parish Recreation and Playground Commission has 2 employees receiving benefits. For the year ended December 31, 1999, the amount of benefits paid totaled \$3,193.



## BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

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To the Iberia Parish Recreation  
and Playground Commission  
New Iberia, Louisiana

We have audited the general purpose and the individual fund and account group financial statements of the Iberia Parish Recreation and Playground Commission, a component unit of the Iberia Parish Government, New Iberia, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated March 20, 2000. We conducted our audit in accordance with 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 the Iberia Parish Recreation and Playground Commission'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 statement 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 are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Iberia Parish Recreation and Playground Commission'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 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 for the information of management, the Iberia Parish Recreation and Playground Commission, the Iberia Parish Council and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Roche, Lewis & Breany, LLP*

New Iberia, Louisiana

March 20, 2000

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 1999

We have audited the financial statements of Iberia Parish Recreation and Playground Commission as of and for the year ended December 31, 1999, and have issued our report thereon dated March 20, 2000. We conducted our audit in accordance with 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. Our audit of the financial statements as of December 31, 1999, resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses        \_\_\_ Yes    X No  
Reportable Conditions     \_\_\_ Yes    X None reported

Compliance

Compliance Material to Financial Statements \_\_\_ Yes    X No

Section II - Financial Statement Findings

None reported.

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 1999

- Section I. Internal Control and Compliance Material to the Financial Statements  
None reported.
- Section II. Internal Control and Compliance Material to Federal Awards  
Not applicable.
- Section III. Management Letter  
The prior year's report did not include a management letter.

OTHER SUPPLEMENTARY INFORMATION

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES  
Year Ended December 31, 1999

	<u>Administration</u>	<u>Programs</u>	<u>General Maintenance</u>	<u>Hurricane Andrew</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	\$ 85,026	\$ 43,017	\$ 122,102	\$ --
Parochial retirement system	6,305	--	8,285	--
Administrative services	5,200	--	--	--
Insurance	42,288	--	51,828	--
Dues and subscriptions	3,589	--	--	--
Printing	457	--	--	--
Utilities	--	--	5,578	--
Communications	5,305	--	761	--
Equipment rental	1,910	--	227	--
Repairs and maintenance	723	--	14,645	3,501
Contract for services	--	--	--	--
Professional services	9,898	--	--	--
Office supplies	3,335	--	--	--
Uniforms	--	--	1,926	--
Concessions	12,057	3,661	273	--
Vehicles and other equipment	122	--	26,133	--
Travel	7,587	--	--	--
Collection costs	13,463	--	--	--
Education and recreation	3,655	13,925	--	--
Capital outlay	<u>919</u>	<u>--</u>	<u>29,130</u>	<u>--</u>
	<u>\$ 201,839</u>	<u>\$ 60,603</u>	<u>\$ 260,888</u>	<u>\$ 3,501</u>

<u>Loreauville Park</u>	<u>Weeks Park</u>	<u>Francis Romero Memorial Park</u>	<u>Rynella Park</u>	<u>Morbihan Park</u>	<u>Olivier Park</u>	<u>Willow Wood Park</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 26,612
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2,927	2,282	4,842	3,930	1,802	148	11,616
586	1,097	917	462	--	--	2,303
93	32	--	450	23	595	75
1,701	2,776	2,986	1,384	76	428	7,007
2,260	3,163	2,780	1,629	--	--	2,385
--	--	--	--	19	--	3,043
--	--	--	--	--	--	--
--	--	--	--	--	--	985
--	7	--	--	23	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2,236	51,967	--	58,807	--	--	13,144
<u>\$ 9,803</u>	<u>\$ 61,324</u>	<u>\$ 11,525</u>	<u>\$ 66,662</u>	<u>\$ 1,943</u>	<u>\$ 1,171</u>	<u>\$ 67,170</u>

(Continued)

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES (CONTINUED)  
Year Ended December 31, 1999

	<u>Landry Park</u>	<u>Jeanerette City Park</u>	<u>Burleigh Park</u>	<u>King Joseph Park</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	\$ --	\$ --	\$ --	\$ 25,066
Parochial retirement system	--	--	--	748
Administrative services	--	--	--	--
Insurance	--	--	--	5,256
Dues and subscriptions	--	--	--	--
Printing	--	--	--	--
Utilities	4,525	2,454	7,395	8,482
Communications	228	--	423	1,004
Equipment rental	--	--	--	536
Repairs and maintenance	6,358	1,555	2,159	2,387
Contract for services	576	1,983	1,311	3,692
Professional services	--	--	--	--
Office supplies	--	--	--	--
Uniforms	--	--	--	--
Concessions	--	--	--	--
Vehicles and other equipment	--	--	--	--
Travel	--	--	--	--
Collections costs	--	--	--	--
Education and recreation	--	--	--	--
Capital outlay	<u>56,910</u>	<u>--</u>	<u>--</u>	<u>--</u>
	<u>\$ 68,597</u>	<u>\$ 5,992</u>	<u>\$ 11,288</u>	<u>\$ 47,171</u>

Recreation District #8	Jeanerette Museum	Acadian Ball Park	Capital Improvements	Totals (Memorandum Only)	
				1999	1998
\$ 44,868	\$ 6,936	\$ --	\$ --	\$ 353,627	\$ 360,326
1,866	--	--	--	17,204	20,174
--	--	--	--	5,200	5,200
5,079	--	--	--	104,451	113,973
--	--	--	--	3,589	2,801
--	--	--	--	457	478
12,624	2,061	--	--	70,666	68,045
1,803	556	--	--	15,445	14,137
--	--	--	--	3,941	6,130
1,109	1,501	--	--	50,296	60,358
2,620	892	--	--	23,291	19,559
--	--	--	--	12,960	30,747
--	--	--	--	3,335	2,736
--	--	--	--	1,926	407
--	--	--	--	16,976	13,434
--	--	--	--	26,285	27,771
--	--	--	--	7,587	2,307
--	--	--	--	13,463	17,181
--	--	--	7,759	25,339	19,329
--	--	6,808	86,681	306,602	436,652
<u>\$ 69,969</u>	<u>\$ 11,946</u>	<u>\$ 6,808</u>	<u>\$ 94,440</u>	<u>\$ 1,062,640</u>	<u>\$ 1,221,745</u>



## IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<u>Administration:</u>				
Current -				
Culture and recreation:				
Personnel services	\$ 85,707	\$ 85,026	\$ 681	\$ 86,662
Parochial retirement system	6,478	6,305	173	6,510
Administrative services	5,200	5,200	--	5,200
Insurance	43,162	42,288	874	42,472
Dues and subscriptions	3,800	3,589	211	2,801
Printing	1,000	457	543	478
Communications	6,000	5,305	695	6,629
Equipment rental	3,400	1,910	1,490	2,388
Repairs and maintenance	800	723	77	23
Professional services	16,200	9,898	6,302	22,427
Office supplies	3,250	3,335	(85)	2,705
Concessions	12,400	12,057	343	11,556
Vehicles and other equipment	--	122	(122)	19
Travel	9,000	7,587	1,413	2,007
Collection costs	12,000	13,463	(1,463)	17,181
Education and recreation	2,500	3,655	(1,155)	2,462
Capital outlay	800	919	(119)	10,913
	<u>211,697</u>	<u>201,839</u>	<u>9,858</u>	<u>222,433</u>
<u>Programs:</u>				
Current -				
Culture and recreation:				
Personnel services	42,581	43,017	(436)	41,355
Office supplies	--	--	--	31
Concessions	3,700	3,661	39	1,878
Education and recreation	6,950	13,925	(6,975)	10,979
	<u>53,231</u>	<u>60,603</u>	<u>(7,372)</u>	<u>54,243</u>
<u>General Maintenance:</u>				
Current -				
Culture and recreation:				
Personnel services	122,879	122,102	777	139,965
Parochial retirement system	8,282	8,285	(3)	10,473
Insurance	54,659	51,828	2,831	61,159
Utilities	5,800	5,578	222	6,174
Communications	750	761	(11)	1,314
Equipment rental	300	227	73	253
Repairs and maintenance	17,600	14,645	2,955	19,003
Uniforms	2,000	1,926	74	407
Concessions	--	273	(273)	--
Vehicles and other equipment	27,000	26,133	867	27,679
Capital outlay	33,408	29,130	4,278	234,619
	<u>272,678</u>	<u>260,888</u>	<u>11,790</u>	<u>501,046</u>
<u>Hurricane Andrew:</u>				
Current -				
Culture and recreation:				
Repairs and maintenance	3,642	3,501	141	--

(Continued)

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1999  
With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<u>Loreauville Park:</u>				
Current -				
Culture and recreation:				
Personnel services	\$ --	\$ --	\$ --	\$ 2,576
Utilities	3,000	2,927	73	2,564
Communications	530	586	(56)	391
Equipment rental	100	93	7	--
Repairs and maintenance	2,700	1,701	999	5,221
Contract for services	2,104	2,260	(156)	1,994
Capital outlay	<u>2,250</u>	<u>2,236</u>	<u>14</u>	<u>--</u>
	<u>10,684</u>	<u>9,803</u>	<u>881</u>	<u>12,746</u>
<u>Weeks Park:</u>				
Current -				
Culture and recreation:				
Utilities	3,000	2,282	718	4,100
Communications	1,500	1,097	403	975
Equipment rental	40	32	8	--
Repairs and maintenance	5,000	2,776	2,224	1,645
Contract for services	2,814	3,163	(349)	3,194
Vehicles and other equipment	--	7	(7)	--
Capital outlay	<u>59,500</u>	<u>51,967</u>	<u>7,533</u>	<u>--</u>
	<u>71,854</u>	<u>61,324</u>	<u>10,530</u>	<u>9,914</u>
<u>Francis Romero Memorial Park:</u>				
Current -				
Culture and recreation:				
Utilities	5,500	4,842	658	6,860
Communications	1,200	917	283	934
Equipment rental	51	--	51	450
Repairs and maintenance	3,850	2,986	864	6,818
Contract for services	2,832	2,780	52	2,982
Professional services	--	--	--	2,237
Vehicles and other equipment	--	--	--	50
Capital outlay	<u>--</u>	<u>--</u>	<u>--</u>	<u>53,951</u>
	<u>13,433</u>	<u>11,525</u>	<u>1,908</u>	<u>74,282</u>
<u>Rynella Park:</u>				
Current -				
Culture and recreation:				
Utilities	4,500	3,930	570	3,798
Communications	465	462	3	502
Equipment rental	400	450	(50)	1,041
Repairs and maintenance	2,200	1,384	816	2,137
Contract for services	1,397	1,629	(232)	1,347
Capital outlay	<u>48,000</u>	<u>58,807</u>	<u>(10,807)</u>	<u>--</u>
	<u>56,962</u>	<u>66,662</u>	<u>(9,700)</u>	<u>8,825</u>
<u>Morbihan Park:</u>				
Current -				
Culture and recreation:				
Utilities	1,950	1,802	148	1,639
Equipment rental	25	23	2	--
Repairs and maintenance	301	76	225	982
Professional services	200	19	181	--
Vehicles and other equipment	<u>25</u>	<u>23</u>	<u>2</u>	<u>23</u>
	<u>2,501</u>	<u>1,943</u>	<u>558</u>	<u>2,644</u>

(Continued)

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1999  
With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<u>Olivier Park:</u>				
Current -				
Culture and recreation:				
Utilities	\$ 200	\$ 148	\$ 52	\$ 128
Equipment rental	640	595	45	770
Repairs and maintenance	500	428	72	108
	<u>1,340</u>	<u>1,171</u>	<u>169</u>	<u>1,006</u>
<u>Willow Wood Park:</u>				
Current -				
Culture and recreation:				
Personnel services	26,802	26,612	190	15,215
Utilities	14,250	11,616	2,634	10,234
Communications	--	2,303	(2,303)	--
Equipment rental	225	75	150	150
Repairs and maintenance	6,050	7,007	(957)	4,694
Contract for services	2,744	2,385	359	1,432
Professional services	3,000	3,043	(43)	2,540
Concessions	1,000	985	15	--
Capital outlay	8,129	13,144	(5,015)	20,368
	<u>62,200</u>	<u>67,170</u>	<u>(4,970)</u>	<u>54,633</u>
<u>Landry Park:</u>				
Current -				
Culture and recreation:				
Utilities	4,750	4,525	225	3,701
Communications	228	228	--	261
Repairs and maintenance	6,500	6,358	142	5,855
Contract for services	576	576	--	528
Capital outlay	68,570	56,910	11,660	--
	<u>80,624</u>	<u>68,597</u>	<u>12,027</u>	<u>10,345</u>
<u>Jeanerette City Park:</u>				
Current -				
Culture and recreation:				
Utilities	2,500	2,454	46	2,301
Repairs and maintenance	1,930	1,555	375	990
Contract for services	2,196	1,983	213	2,288
	<u>6,626</u>	<u>5,992</u>	<u>634</u>	<u>5,579</u>
<u>Burleigh Park:</u>				
Current -				
Culture and recreation:				
Utilities	8,000	7,395	605	6,707
Communications	650	423	227	549
Repairs and maintenance	2,100	2,159	(59)	4,617
Contract for services	1,194	1,311	(117)	1,346
Capital outlay	--	--	--	23,250
	<u>11,944</u>	<u>11,288</u>	<u>656</u>	<u>36,469</u>

(Continued)

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1999  
With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<u>King Joseph Park:</u>				
Current -				
Culture and recreation:				
Personnel services	\$ 24,941	\$ 25,066	\$ (125)	\$ 23,292
Parochial retirement system	809	748	61	930
Insurance	5,137	5,256	(119)	4,890
Utilities	9,000	8,482	518	7,361
Communications	825	1,004	(179)	465
Equipment rental	640	536	104	1,078
Repairs and maintenance	2,000	2,387	(387)	2,922
Contract for services	3,565	3,692	(127)	2,786
Capital outlay	209	--	209	--
	<u>47,126</u>	<u>47,171</u>	<u>(45)</u>	<u>43,724</u>
<u>Recreation District #8:</u>				
Current -				
Culture and recreation:				
Personnel services	43,296	44,868	(1,572)	44,471
Parochial retirement system	951	1,866	(915)	2,261
Insurance	6,554	5,079	1,475	5,452
Utilities	4,400	12,624	(8,224)	10,254
Communications	1,400	1,803	(403)	1,617
Repairs and maintenance	1,200	1,109	91	3,817
Contract for services	652	2,620	(1,968)	1,662
Travel	--	--	--	300
Capital outlay	28,184	--	28,184	560
	<u>86,637</u>	<u>69,969</u>	<u>16,668</u>	<u>70,394</u>
<u>Jeanerette Museum:</u>				
Current -				
Culture and recreation:				
Personnel services	7,213	6,936	277	6,790
Utilities	2,400	2,061	339	2,224
Communications	600	556	44	500
Repairs and maintenance	1,930	1,501	429	1,526
Contract for services	1,100	892	208	--
Professional services	--	--	--	3,543
Capital outlay	--	--	--	30,175
	<u>13,243</u>	<u>11,946</u>	<u>1,297</u>	<u>44,758</u>
<u>Acadian Ball Park:</u>				
Capital outlay	--	6,808	(6,808)	--
<u>Capital Improvements:</u>				
Current -				
Culture and recreation:				
Education and recreation	13,812	7,759	6,053	5,888
Capital outlay	118,987	86,681	32,306	62,816
	<u>132,799</u>	<u>94,440</u>	<u>38,359</u>	<u>68,704</u>
Total expenditures	<u>\$ 1,139,221</u>	<u>\$ 1,062,640</u>	<u>\$ 76,581</u>	<u>\$ 1,221,745</u>