NECEIVED LEGISSIANE ENGLIOR OD ANR 19 AM 8:31

OFFICIAL PHECODEY DO NOT SEND OUT (Xerox neccssery copies from this copy and PLACE BACK in Ehrly

.

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 2 6 2000

.

. .

GENERAL PURPOSE FINANCIAL STATEMENTS

.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS 1 -2

Exhibit/

Schedule Page

CONTENTS

Combined Balance Sheet	A	5
Statement of Revenues, Expenditures and		
Changes in Fund Balance - Budget (GAAP Basis) and		
Actual - General Fund	В	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 GOVERNMENT AUDITING STANDARDS		13-14
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		15
COUPDINE OF DETAIL VEND STATETACC		10
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

· · · ·

_ _

· --

· -

-

•

This page intentionally left blank.

.

- ---- -..

-



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

GEBITTED PUBLIC ACCOUNTANTS

302 Hacker St. P.O. Box 9631 New Iberia, Louisiana 70562-9631 phone: (318) 364-4554 fux: (318) 364-6664

Other Offices:

Crowley, LA (318) 783-0650

Opelousas, LA (318) 942-5217

Abbeville, LA (318) 898-1497

Lafayette, LA (318) 988-4930

Church Point, LA (318) 684-2855

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

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.

Eunice, LA (318) 457-0071

Lawrence A. Cramer, CPA* Eugene C. Gilder, CPA* Donald W. Kelley, CPA* Herbert Lemoine II, CPA* Frank A. Stagno, CPA* Scott J. Broussard, CPA* L. Charles Al-shire, CPA* Kenneth R. Dogas, CPA* P. John Blanchet III, CPA* Stephen L. Lambousy, CPA* Craig C. Babineaux, CPA* Peter C. Borrello, CPA* Michael P. Crochet, CPA* George F. Trappey III, CPA* Daniel E. Gilder, CPA* Gregory B. Milton, CPA* S. Scott Soileau, CPA* Patrick D. McCarthy, CPA*

Reteren

Sidney L. Broussard, CPA 1980 Leon K. Poché, CPA 1984

James H. Breaux, CPA 1987 Erma R. Walton, CPA 1988 We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States and the <u>Louisiana Governmental Audit Guide</u>. 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, 12 conformity with generally accepted accounting principles.

George A. Lewis, CPA* 1992 Geraldine J. Wimberly, CPA* 1995 Rodney L. Savoy, CPA* 1996

Latry G. Broussard, CPA* 1997

Monte sof American Institute of Accession Earlie Accountance Social at the constant stiffed Public Accession is

A Professional Accounting Corporation.

- 1 -

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 dísclosures.

 \cap

^ Broussand, Pocke' Lewis'+ Breaux, LLP

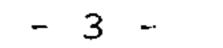
New Iberia, Louisiana March 20, 2000



· · · · · · · · · · · ·

-

GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)



-· · · ·

_ _ _ _ _ --**_**--· ·

_ _

-

This page intentionally left blank.



... .

· _ ·

.

EXHIBIT A

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

. .

-

..

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

	Governmental Fund_Type	Accou	Totals <u>(Memorandum Only)</u>			
ASSETS	General Fund	General Fixed <u>Assets</u>	General Long-Term Debt	1999	1998	
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 Amount to be provided for retirement		3,873,337		3,873,337	3,642,868	
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>	

LIABILITIES AND FUND BALANCE

- ...

.

. .

Liabilities					
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	<u> </u>	ىنە خە 	25,110	25,110	<u> </u>
Total liabilities	46,537		25,110	71,647	45,222
Fund Balance					
Investment in general fixed assets Unreserved -		3,873,337		3,873,337	3,642,868
Designated for subsequent					
year's expenditures		· -	. -		118,454
Undesignated	<u> </u>	<u> </u>		796.100	598,812
Total fund balance	796,100	3,873,337		4,669,437	4,360,134
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>
Son Noton to Cimensial Statements					

See Notes to Financial Statements.



EXHIBIT B

-- - ·

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

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

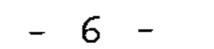
Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

		1999		
	Budget	Actual	Variance Favorable (Unfavorable)	1998 Actual
Revenues: Taxes -			<u>XVIII UTVI MVXVX</u>	
Sales and use	\$ 900,000	\$ 961,875	\$ 61,875	\$1,141,502
Intergovernmental -	\$,00,000	• ,0.,0.2	• • • • • • • •	
State	34,735	34,732	(3)	
	10,000	10,000		10,000
Local Foor charges commissions	43,200	82,153	38,953	63,010
Fees, charges, commissions Investment income	15,000	33,671	18,671	37,163
Miscellaneous	16.000	12.043	3.043	19,958
Total revenues	1,018,935	1,141,474	122,539	1,271,633
Expenditures:				
Current -				
Culture and recreation:			4000	7/0 70/
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	 F 0(1	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 3,335	6,440 (85)	30,747 2,736
Office supplies	3,250	1,926	74	407
Uniforms Composed and	2,000 17,100	16,976	124	13,434
Concessions Vahieles and other equipment	27,025	26,285	740	27,771
Vehicles and other equipment	•	7,587	1,413	2,307
Travel Callesting secto	9,000 12,000	13,463	(1,463)	17,181
Collection costs	23,262	25,339	(2,077)	19,329
Education and recreation	368,037	306,602	61.435	436.652
Capital outlay Total expenditures	1,139,221	1.062.640	76.581	1,221,745
Excess (deficiency) of revenues				
over expenditures	(120,286)	78,834	199,120	49,888
Fund balance, beginning	120,286	717,266	596,980	667,378
Fund balance, ending	<u>\$</u>	<u>\$ 796,100</u>	<u>\$ 796,100</u>	<u>\$ 717,266</u>

See Notes to Financial Statements.

and the second second



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 standardsetting 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 expandable 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.



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.

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

- 8 -

· · · · · ·

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:

	Dec	luctible	<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.



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.

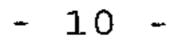
Note 4. Due from Other Governmental Agencies

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

State:

Rural Development Grant	\$	1,964
Local:		
Iberia Parish School Board		32,238

\$ 34,202



General Fixed Assets Note 5.

-··· •

. . .

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>	Additions	Deletions	Balance, <u>Ending</u>
Land Land	\$1,495,022	\$ - -	\$~-	\$1,495,022
improvements	676,356	25,397	• -	701,753
Buildings	875,479	7,873	~ ~	883,352
Leasehold improvements Furniture and	159,133	162,329	~ ~	321,462
equipment	436.878	36,760	1,890	471,748
	<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,			Balance,
	<u>Beginning</u>	Additions	<u>Reductions</u>	<u>Ending</u>
Accrued compensated				-
absences	<u>\$ 25,793</u>	<u>\$</u>	<u>\$683</u>	<u>\$ 25,110</u>

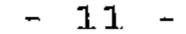
Sales and Use Taxes Note 7.

> 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:

<u>Levy</u>	Rate	Dedication						
1986	.2.5%							
	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.



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.



302 Hacker St. P.O. Box 9631 New Iberia, Louisiana 70562-9631 phone: (318) 364-4554 fax: (318) 364-6664

Other Offices:

Crowley, LA (318) 783-0650

Opelousas, LA (318) 942-5217

Abheville, LA (318) 898-1497

Lafayette, LA (318) 988-4930

Church Point, LA

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

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.

(318) 684 - 2855

Ennice, LA (318) 457-0071

Lawrence A. Cramer, CPA* Eugene C. Gilder, CPA* Donald W. Kelley, CPA* Herbert Lemoine II, CPA* Frank A. Stagno, CPA* Scott J. Broussard, CPA* L. Charles Abshire, CPA* Kenneth R. Dugas, CPA* P. John Blancher III, CPA* Stephen L. Lambousy, CPA* Craig C. Babineaux, CPA* Peter C. Borrello, CPA* Michael P. Crochet, CPA* George F. Trappey III, CPA* Daniel E. Gilder, CPA* Gregory B. Milton, CPA* S. Scon Soileau, CPA* Patrick D. McCarthy, CPA*

Retired

Sidney L. Broussard, CPA 1980 Leon K. Poche, CPA 1984 James H. Breaux, CPA 1987 Eruca R. Walton, CPA 1988

<u>Compliance</u>

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.

George A. Lewis, CPA* 1992 Geraldine J. Wimberly, CPA* 1995 Rodney L. Savoy, CPA* 1996 Larry G. Broussard, CPA* 1997.

We are shown to compare the station of the Constant Particle Accountants 2. A IN ALL MUSAGING Contract

Parkie Accountings.

A Professional Accounting Corporation.

- 13 -

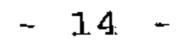
This report is intended for the information of management, the Iberia Parish Recreation and Playground Commission, the Iberia Parish Council and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

_ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _

Broussard, Pocke', Lewis + Breaux, UP

New Iberia, Louisiana March 20, 2000

• ···



-

.

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 <u>Government Auditing Standards</u>, 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

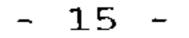
Internal Control Material Weaknesses _____Yes _X__No Reportable Conditions ____Yes _X__None reported

Compliance

Compliance Material to Financial Statements ____ Yes X No

Section II - Financial Statement Findings

None reported.



.

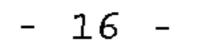
SCHEDULE OF PRIOR YEAR FINDINGS For the Year Ended December 31, 1999

- 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

.

-

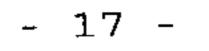
The prior year's report did not include a management letter.



_ _ _ _ _ _ _ _ _ _ _ _ _ _ _ --• . .

- - - -. _ _ _ _ _

OTHER SUPPLEMENTARY INFORMATION



-

--- -

- · • •

_ _ _ _ _

- --

..

•

SCHEDULE OF EXPENDITURES Year Ended December 31, 1999

Expenditures: Current -	<u>Administration</u>	<u>Programs</u>	General <u>Maintenance</u>	Kurricane <u>Andrew</u>
Culture and recreation:				
Personnel services	\$ 85,026	¢ /2 017	¢ 100 100	*
		\$ 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		. -	E E 70	
			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		20,100	
Collection costs	13,463	- -		
	13,403			••
Education and recreation	3,655	13,925		
Capital outlay	<u>919</u>	د د 	29,130	<u> </u>
	<u>\$ 201,839</u>	<u>\$ 60,603</u>	<u>\$ 260,888</u>	<u>\$3,501</u>



.

.

EXHIBIT C-1

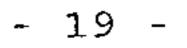
auville <u>ark</u>	e Weeks_Park_				Francis Romero <u>Weeks Park Memorial Park</u>		<u>Rynella Park</u>		Morbihan <u>Park</u>		Olivier <u>Park</u>		Willow Wood <u>Park</u>	
\$ 	\$		\$ 	\$		\$		\$		\$	26,612			
											÷ -			
		- -												
. -														
2,927		2,282	4,842		3,930		1,802		148		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			

_ _ _ _ _ _ _ _ _ _ _ _ _

·--

.

	 7	 		 23	• • • • • •	 985
2,236	<u>51.967</u>		<u>58,807</u>	 	 	<u>13,144</u>
<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)



.

- · ·

- - --

-

- ---

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

	Landry Park	Jeanerette <u>City Park</u>	Burleigh Park	King <u>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>\$ 68,597</u>	<u>\$5,992</u>	<u>\$ 11,288</u>	<u>\$ 47,171</u>		

· · · · · · · ·

EXHIBIT C-1 (Continued)

Totals <u>(Memorandum Only)</u>

.

	creation istrict 8		anerette Museum		dian <u>l Park</u>	Capi <u>Improv</u>	tal <u>vements</u>	<u> </u>	<u> 1999 </u>		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	8	36,681		306,602		436,652
<u>\$</u>	69,969	<u>\$</u> .	<u>11,946</u>	<u>\$</u>	<u>6,808</u>	<u>\$</u>	24,440	<u>\$_</u> 1	.062.640	<u>\$</u>	1,221,745

-- -

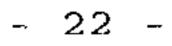
· · ·· ·· ·· ·· ·· ··

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

	Budget	Actual	Variance Favorable (Unfavorable)	1998 Actual
Administration:				
Current - Culture and normation:				
Culture and recreation: Personnel services	\$ 85,707	\$ 85,026	\$ 681	\$ 86,662
Parochial retirement system	6,478	6,3 05	173	J
Administrative services	5,200	5,200		6,510 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	<u>(112</u>)	10,913
	211,697	201,839	9,858	222,433
<u>Programs:</u> Current -				
Culture and recreation: Personnel services	(2 591	/3 017	11745	/ 1 755
Office supplies	42,581	43,017	(436)	41,355 31
Concessions	3,700	3,661	39	1,878
Education and recreation	6,950	<u>13,925</u>	<u>(6,975</u>)	10,979
	53,231	60,603	(7,372)	54,243
<u>General Maintenance</u> :			-	
Current - Culture and recreation:				
Personnel services	122,879	122,102	777	170 045
Parochial retirement system	8,282	8,285		139,965
Insurance	54,659	51,828	(3) 2,831	10,473 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
	272,678	260,888	11,790	501,046
<u>Hurricane Andrew:</u>				
Current -				
Culture and recreation: Repairs and maintenance	3,642	<u> </u>	141	
				(Continued)

EXHIBIT C-2

(Continued)



- - - -

EXHIBIT C-2 (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		
	Budget	Actual	Variance Favorable <u>(Unfavorable)</u>	1998 <u>Actual</u>
<u>Loreauville Park</u> :				
Current - Culture and recreation:				
Personnel services	\$	\$	A	* • • • • • • • • • • • • • • • • • • •
Utilities	3,000		\$ 73	\$ 2,576
Communications	530	586	(56)	2,564 391
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>	2,236	14	
	10,684	9,803	881	12,746
<u>Weeks Park</u> :				
Current -				
Culture and recreation:				
Utilities Communications	3,000	2,282	718	4,100
Equipment rental	1,500 40	1,097	403	975
Repairs and maintenance	5,000	32 2,776	2 226	4 (15
Contract for services	2,814	3,163	2,224 (349)	1,645 3,194
Vehicles and other equipment	c,014	7	(7)	5,194
Capital outlay	59,500	51,967	7,533	
	71,854	61,324	10,530	9,914
Francis Romero Memorial Park:				
Current -				
Culture and recreation:				
Utilities Communications	5,500	4,842	658	6,860
Equipment rental	1,200	917	283	934
Repairs and maintenance	51 3,850	2,986	51	450
Contract for services	2,832	2,780	864 52	6,818
Professional services	2.,052	c,/00	52	2,982 2,237
Vehicles and other equipment	. -			50
Çapital outlay		<u> </u>		<u>53,951</u>
	13,433	<u> </u>	1,908	74,282
<u>Rynella Park</u> :				
Current -				
Culture and recreation:				
Utilities	4,500	3,930	570	3,798
Communications Equipment Depts	465	462	3	502
Equipment rental Repairs and maintenance	400	450	(50)	1,041
Repairs and maintenance Contract for services	2,200	1,384	816	2,137
Capital outlay	1,397 48,000	1,629 <u>58,807</u>	(232) (10,807)	1,347
				<u> </u>
	<u>56,962</u>	66,662	<u>(9,700</u>)	<u> </u>

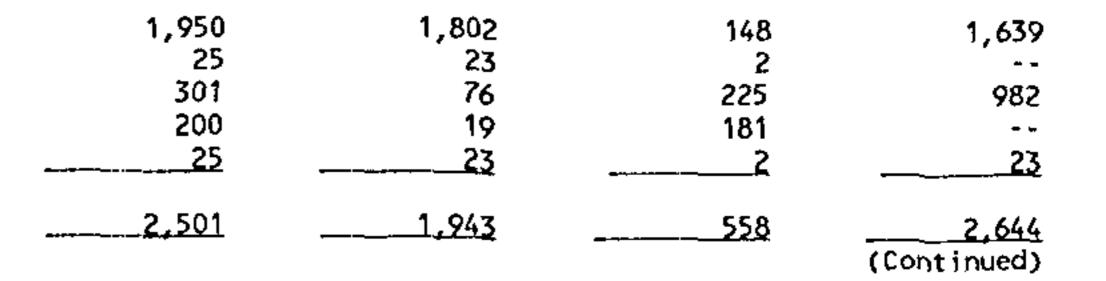
Morbihan Park:

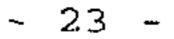
Current -

-

Culture and recreation: Utilities Equipment rental Repairs and maintenance Professional services Vehicles and other equipment

.





.

.

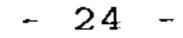
EXHIBIT C-2 (Continued)

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

Budget Actual Variance Favorable Favorable Actual Current - Culture and recreation: 5 200 5 148 5 5 770 Repairs and maintenance 500 - 428 72 108 Villiov Mood Park: - - 1,340 1,171 - 169 1,046 Current - Culture and recreation: - 26,802 26,612 190 15,215 Utilities 1,340 1,171 - 169 1,046 Current - Culture and recreation: - 2,303 (2,303) - Equipment rental 225 75 150 150 150 Communications - 2,744 2,385 359 1,439 Contract for services 2,744 2,385 15 - 26 Contract for services 3,000 3,043 (4,31) 22,44 23,540 Contract for services 3,000 3,043 (5,015) 20,463 26,515		1999					
Current - Culture and recreation: \$ 200 \$ 148 \$ 52 \$ 18 Features and maintenance Equipment rental Repairs and maintenance \$ 200 \$ 428		<u>Budget</u>		Favorable			
Culture and recreation: \$ 200 \$ 148 \$ 52 \$ 128 Equipment rental 640 595 65 770 Repairs and maintenance 500 -428 72 108							
Équipment rental 640 595 65 770 Repairs and maintenance							
Repairs and maintenance		\$ 200	\$ 148	\$ 52	\$ 128		
1.340 1.171 169 1.005 Willow Mood Park: Current - 1.171 169 1.005 Current - Culture and recreation: 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 3,000 3,043 (43) 2,500 Contract for services 3,000 985 15 - Capital outlay 8,122 13,144 (5,015) 20,366 Current - Culture and recreation: 4,750 4,525 225 3,701 Cuture and recreation: 4,750 4,525 225 3,701 26,858 Cuture and recreation: 228 228 -<					770		
Willow Wood Park: Current -	Repairs and maintenance	500	428	72	<u>108</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		1.340	1,171	169	1,006		
Culture and recreation: 26,802 26,612 190 15,215 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 -8,122 13,144 (5,015) 20,368 Current - Culture and recreation: 261 26,800 263 Contract for services 576 576 528 263 264 Contract for services 576 576 528 263 528							
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) 4,604 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							
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		26.802	26 612	100	15 215		
Communications 2,303 (2,303) Equipment rental 225 75 150 150 160 Repairs and maintenance 6,050 7,007 (957) 4,660 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		•	•		•		
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							
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		225	•		150		
Professional services 3,000 3,043 (43) 2,540 Concessions 1,000 985 15 Capital outlay	• •		7,007	(957)	4,694		
Concessions 1,000 985 15 Capital outlay		•	÷		1,432		
Capital outlay		•	•		2,540		
		•					
Landry Park: 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 80,624 68,597 12,027 10,345 Jeanerette City Park: 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 6,626 5,992 634 5,575 Burleish Park:	Capital Outlay						
Current - Culture and recreation: 4,750 4,525 225 3,701 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 10.00		62,200	67,170	<u> (4,970</u>)	54,633		
Culture and recreation: 4,750 4,525 225 3,701 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 66,597 10,345 Jeanerette City Park:							
Communications 228 228 261 Repairs and maintenance 6,500 6,358 142 5,855 Contract for services 576 576 528 Capital outlay 68,570 68,597 11.660							
Repairs and maintenance 6,500 6,358 142 5,855 Contract for services 576 576 528 Capital outlay 68,570 66,597 0 10,345 Jeanerette City Park: 00,624 08,597 00,345 Current - 00,624 00,597 00,345 Utilities 2,500 2,454 46 2,301 Repairs and maintenance 1,930 1,555 375 990 Contract for services 196 283 213 288			•	225	3,701		
Contract for services 576 576 528 Capital outlay							
Capital outlay68,57056,91011,660 80,62468,59712,02710,345 Jeanerette City Park: Current - Culture and recreation: Utilities 2,500 2,454 46 2,301 Repairs and maintenance 1,930 1,555 375 990 Contract for services2,1961,9832132,288 6,6265,9926345,575 Burleigh Park:	•	•	-		•		
					20		
Jeanerette City Park: Current - Culture and recreation: Utilities 2,500 2,454 46 2,301 Repairs and maintenance 1,930 1,555 375 990 Contract for services					10 7/5		
Current - Culture and recreation: Utilities 2,500 2,454 46 2,301 Repairs and maintenance 1,930 1,555 375 990 Contract for services		<u> </u>	00+271		10,242		
Culture and recreation: 2,500 2,454 46 2,301 Utilities 2,500 1,930 1,555 375 990 Contract for services 2,196 1,983 213 2,288 6,626 5,992 634 5,575 Burleigh Park: 2 2 2 2							
Utilities 2,500 2,454 46 2,301 Repairs and maintenance 1,930 1,555 375 990 Contract for services	-						
Repairs and maintenance 1,930 1,555 375 990 Contract for services 2,196 1.983 213 2,288 6,626 5,992 634 5,579 Burleigh Park: 6,626 6,992 634 5,579		2,500	2,454	46	2,301		
<u>6,626</u> <u>5,992</u> <u>634</u> <u>5,579</u> Burleigh Park:		•	•	375	990		
Burleigh Park:	Contract for services	2,196	1.983	213	2,288		
		6,626	5,992	634	5,579		
Current -	<u>Burleigh Park</u> : Current -						
Culture and recreation:	-						
		•	•		6,707		
					549		
	•	*	•		4,617		
		1 ,194	1,511	(11/)	1,346 <u>23,250</u>		
		11,944	11,288	656	<u>36,469</u>		

(Continued)



.

.-

-

EXHIBIT C-2 (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						
<u>King Joseph Park</u> : Current -	<u>B</u> t	Variance Favorable <u>Budget Actual (Unfavorable)</u>				1998 <u>Actual</u>		
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			<u></u>	209		
		<u>47,126</u>	<u>_</u>	47,171		(45)		43.724

Recreation District #8:

Current -

Culture and reasonable

. ..

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
	86,637	<u> </u>	16,668	<u> </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			<u></u>	30,175
	13,243	11.946	1,297	44,758
<u>Acadian Ball Park:</u>				
Capital outlay		6,808	(6,808)	<u></u>
<u>Capital Improvements</u> : Current -				
Culture and recreation:				
Education and recreation	13,812	7,759	6,053	5,888
Capital outlay	<u>118,987</u>	86,681	32,306	<u> </u>
	132,799	94,440	38,359	<u>68,704</u>

Total expenditures

