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# Livingston Parish Recreation District No. 5

Livingston Parish Council  
Livingston, Louisiana

## Compilation Report

Year Ended 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 shall constitute public information. This 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 7-26-00

**Livingston Parish Recreation District Number 5  
 Livingston Parish Council  
 Livingston, Louisiana  
 Year Ended December 31, 1999**

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**TRANSMITTAL LETTER**

**Annual Financial Statements**

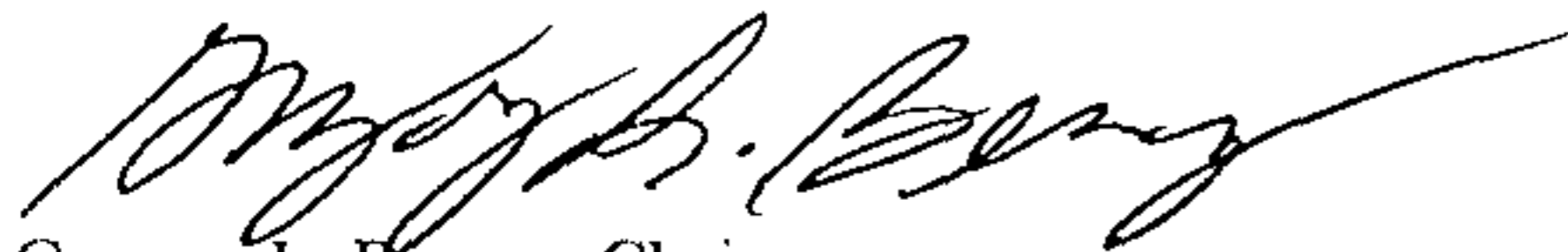
December 31, 1999

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

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Livingston Parish Recreation District Number 5 as of and for the year ended December 31, 1999. The report includes all funds under the control and authority of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Gregory L. Bencaz, Chairman  
Livingston Parish Recreation District Number 5

Enclosure

Livingston Parish Recreation District Number 5  
Livingston, Louisiana

Annual Sworn Financial Statements as of and for the Year Ended December 31, 1999

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**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Mr. Gregory L. Bencaz, Chairman, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Livingston Parish Recreation District Number 5 as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

  
Signature

Sworn to and subscribed before me this 30<sup>th</sup> day of MAY, 2000.

  
Notary Public

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Officer: Gregory L. Bencaz, Chairman  
Address: Post Office Box 16  
Livingston, Louisiana 70754  
Telephone: (225) 686-2272

*Bruce C. Harrell, CPA*

*Warren A. Wool, CPA*  
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MEMBERS  
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Society of Louisiana CPAs

**ACCOUNTANT'S COMPILATION REPORT**

Board of Commissioners  
Livingston Parish Recreation District Number 5  
Post Office Box 577  
Livingston, Louisiana 70754

*We have compiled the accompanying balance sheet of Livingston Parish Recreation District Number 5 as of December 31, 1999, and the related statements of revenues, expenditures and changes in fund balance for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.*

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

April 19, 2000

Livingston Parish Recreation District Number 5

Statement A

Balance Sheet  
Governmental Fund Types  
December 31, 1999

	General Fund
<b>Assets</b>	
Cash & Cash Equivalents	\$ 105,383
Ad Valorem Taxes Receivable	92,059
Utility Deposits	650
Total Assets	<u>\$ 198,092</u>
<b>Liabilities and Fund Equity</b>	
Liabilities:	
Accounts Payable	\$ 870
Total Liabilities	<u>870</u>
Fund Equity:	
Fund Balance	<u>197,222</u>
Total Fund Equity	<u>197,222</u>
Total Liabilities and Fund Equity	<u>\$ 198,092</u>

See accountant's compilation report.  
The accompanying notes are an integral part of these statements.

**Livingston Parish Recreation District Number 5**

**Statement B**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund Types  
For The Year Ended December 31, 1999**

	General Fund
<b>Revenues</b>	
Ad Valorem Taxes	\$ 96,626
Interest Income	2,653
Total Revenues	99,279
 <b>Expenditures</b>	
Advertising	370
Accounting	8,030
Election	556
Garbage	1,273
Grass Cutting	5,482
Insurance	1,108
Office	11
Repairs	4,249
Utilities	4,873
Capital Outlays	23,212
Total Expenditures	49,164
 <b>Excess Revenues</b>	 50,115
<b>Fund Balance, Beginning of Year</b>	<u>147,107</u>
<b>Fund Balance, End of Year</b>	<u>\$ 197,222</u>

See accountant's compilation report.  
The accompanying notes are an integral part of these statements.

**Livingston Parish Recreation District Number 5**

**Statement C**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual - Governmental Fund Types - General Fund  
For The Year Ended December 31, 1999**

	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues</b>			
Ad Valorem Taxes	\$ 100,200	\$ 96,626	\$ (3,574)
Interest Income	2,300	2,653	353
Total Revenues	102,500	99,279	(3,221)
<b>Expenditures</b>			
Advertising	400	370	30
Accounting	8,200	8,030	170
Election	600	556	44
Garbage pick-up	1,300	1,273	27
Grass Cutting	5,600	5,482	118
Insurance	1,200	1,108	92
Office	100	11	89
Repairs	4,500	4,249	251
Utilities	5,100	4,873	227
Capital Outlays	24,000	23,212	788
Total Expenditures	51,000	49,164	1,836
<b>Excess Revenues</b>	\$ 51,500	50,115	\$ (1,385)
<b>Fund Balance, Beginning of Year</b>		147,107	
<b>Fund Balance, End of Year</b>		\$ 197,222	

See accountant's compilation report.

The accompanying notes are an integral part of these statements.



**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**Introduction**

Livingston Parish Recreation District # 5 was created by the Livingston Parish Council under the provisions of LRS 33:4562-4566, to provide playgrounds and other facilities which promote recreation and the general health and well-being of youths. The recreation district is governed by a board of a five (5) commissioners who are appointed by the Livingston Parish Council. These commissioners serve without compensation and are not reimbursed for expenses. This district includes the areas of the Town of Livingston, Colyell, Satsuma, and Verdun.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying general purpose financial statements of the Livingston Parish Recreation District Number 5 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.

**B. Reporting Entity**

The recreation district is a component unit of the Livingston Parish Council, the financial reporting entity. The Livingston Parish Council is financially accountable for the recreation district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the recreation district and do not present information on the Council, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The recreation district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the serving of general long-term debt. The recreation district has only one fund category, governmental, the General Fund. This fund is described as follows:

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**General Fund**

The general fund, as provided by the Louisiana Revised Statute 33:1422, is the principal fund of the recreation district and accounts for the operations of the recreation district. The recreation district's primary source of revenue is an ad valorem tax levied by the Council. General operating expenditures are paid from this fund.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**Revenues**

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The amount of taxes not expected to be collected is not material and no provision for such is provided. Substantially all other revenues are recorded when received.

**Expenditures**

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

**E. Budgets**

The budget was prepared on the modified accrual basis of accounting, and was adopted December 8, 1998. The budget was amended on December 8, 1999. All expenditure appropriations lapse at year end.

**F. Cash And Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the recreation district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. At December 31, 1999, the Livingston Parish Recreation District Number 5 did not own any fixed assets.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**2. Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes:

Authorized Ad Valorem Millage	15 Mills
Levied Ad Valorem Millage	15 Mills

**3. Cash And Cash Equivalents**

*At December 31, 1999, the Recreation District has cash and cash equivalents (book balances) totaling \$105,383 as follows:*

Demand Deposits	\$ 3,181
Time Deposits	<u>102,202</u>
	<u>\$ 105,383</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. 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, 1999, the recreation district has \$3,731 in demand deposits (collected bank balances). These demand deposits are secured from risk by \$3,731 of federal deposit insurance. At December 31, 1999, the recreation district has \$102,202 in time deposits. These time deposits are secured from risk by \$100,000 of federal deposit insurance. The remaining balance of \$2,202 is not secured and is in violation of state law.

**4. Intergovernmental Receivables**

The intergovernmental receivables of \$92,059 at December 31, 1999 are as follows:

Ad Valorem Taxes Receivable	<u>\$ 92,059</u>
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**5. Compensated Absences**

At December 31, 1999, the recreation district does not have any employees which accumulate or vest benefits.

**6. Leases**

At December 31, 1999, the recreation district does not have any capital or operating leases.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**7. Litigation and Claims**

At December 31, 1999, the recreation district does not have any litigation or claims against it.

**8. Compensation of Commissioners**

Louisiana Revised Statute 33:4564(B) provides that commissioners may receive a per diem of \$10 for each meeting of the commission. The five district commissioners have elected not to receive compensation for their services.

Bruce C. Harrell, CPA  
-----  
Warren A. Wool, CPA  
Michael P. Estay, CPA  
Dale H. Jones, CPA  
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MEMBERS  
American Institute of CPAs  
Society of Louisiana CPAs

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners  
Livingston Parish Recreation District Number 5  
Post Office Box 577  
Livingston, Louisiana 70754

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Livingston Parish Recreation District Number 5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Recreation District Number 5's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with 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 materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The recreation district did not have any purchases for materials and supplies above \$15,000 or public works exceeding \$100,000.

***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 interest 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.

The recreation district did not have any employees during the period under examination.

4. Determine whether any of those employees included in the list obtained from management in agreed-upon procedures (3) were also included on the list obtained from management in agree-upon procedures (2) as immediate family members.

The recreation district did not have any employees during the period under examination.

*Budgeting:*

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

Management provided us with the required budget and amendments.

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

Evidence of the budget being adopted and amended was found in the district's 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 exceed budgeted amounts by 5% or more.

Actual revenues did not fail to meet budgeted revenues by 5% and expenditures did not exceed budgeted amounts by 5% or more.

*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,

Examination of supporting documentation for each of six selected disbursements found that payment was for proper amounts to the correct payees.

- (b) determine if payments were properly coded to the correct fund and general ledger account, and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of the documentation supporting each of six selected disbursements indicated approval from the board of commissioners.

*Meetings:*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised by LSA-RS 42:1 through 42:12 (the open meetings law).

The district properly complied with the requirements of the open meetings law.

*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.

Inspection of all bank deposit slips for the period under examination showed that none of the deposits appear 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.

The recreation district did not have any employees during the period under examination.

We were not engaged to, and did not, perform an examination, 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 Livingston Parish Recreation District Number 5 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.



Bruce Harrell and Company, CPAs  
A Professional Accounting Corporation

April 19, 2000



## LOUISIANA ATTESTATION QUESTIONNAIRE

April 19, 2000 Date

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Post Office Box 45-602 Fifth Street  
Kentwood, Louisiana 70444

In connection with your compilation of our financial statements as of [date] 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 regulations 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 (date of completion/representations)

**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( x ) No( ) N/A( )

**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( x ) No( ) N/A( )

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( x ) No( ) N/A( )

**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 39:43.

Yes( x ) No( ) N/A( )

**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( x ) No( ) N/A( )

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes( x ) No( ) N/A( )

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes( x ) No( ) N/A( )

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes( x ) No( ) N/A( )

**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( x )    No(   )    N/A(   )



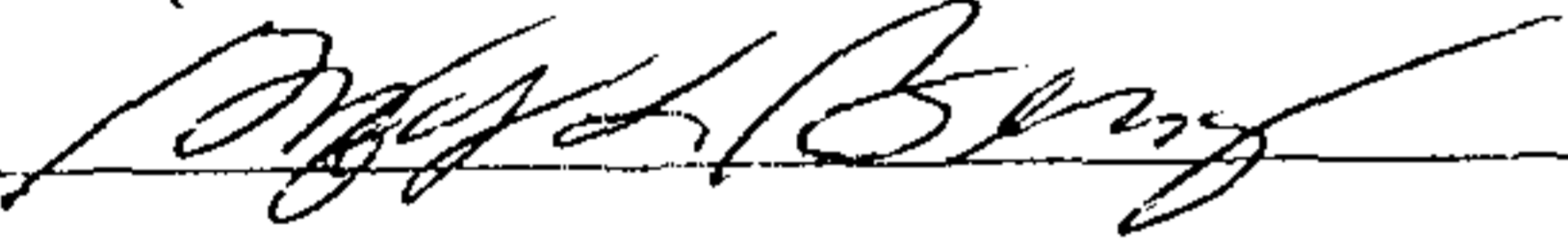
**Advances and Bonuses**

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( x )    No(   )    N/A(   )

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or 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 this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	5/10/00	Date
	Treasury	5/10/00	Date
	President	5/1/00	Date