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Financial Statements
St. Tammany Parish
Recreation District No. 4
Lacombe, Louisiana
December 31, 2003

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 3.31.04

CONTENTS

Accountant's Compilation Report	1
Financial Section	
Statement of Net Assets and Governmental Funds Balance Sheet	2
Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balances	3
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-General Fund	4
Notes to Financial Statements	5---12
Attestation Information	
Independent Accountant's Report on Applying Agreed-Upon Procedures	13---16

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Accountant's Compilation Report

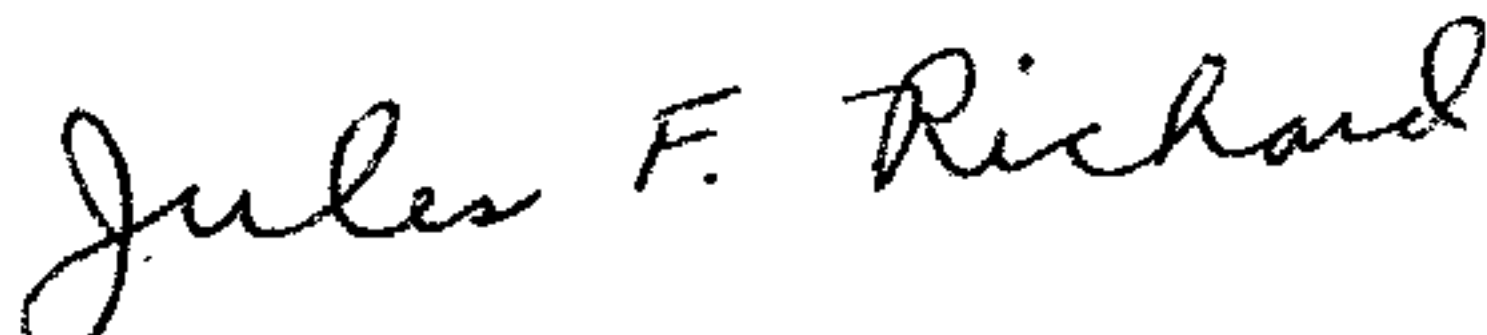
To the Board of Commissioners
St. Tammany Parish Recreation District No. 4
Lacombe, Louisiana

I have compiled the accompanying Financial Statements of Governmental Activities (the Financial Section) of the St. Tammany Parish Recreation District No. 4 as of and for the year ended December 31, 2003, as listed in the foregoing table of contents, in accordance with 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 the management of the recreation district. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

As described in the notes to the basic financial statements, the District has implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments, as of January 1, 2003. The District has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The Independent Accountant's Report on Applying Agreed-Upon Procedures presented as Supplementary Information was based on performing procedures included in the *Louisiana Government Audit Guide*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representations regarding the sufficiency of the procedures described in the report either for the purpose of which this report has been requested or for any other purpose.



Jules F. Richard, III
Certified Public Accountant

February 20, 2004

ST. TAMMANY PARISH RECREATION DISTRICT No.4
 STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
 DECEMBER 31, 2003

	<u>General Fund</u>	<u>Adjustment (Note 1)</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash	\$ 10,762	\$ -	\$ 10,762
Accounts Receivable	3,232	-	3,232
Other Capital Assets, Net of Accumulated Depreciation	<u>-</u>	<u>151,918</u>	<u>151,918</u>
Total Assets	<u>\$ 13,944</u>	<u>\$ 151,918</u>	<u>\$ 165,912</u>
 LIABILITIES, FUND BALANCE AND OTHER CREDITS			
Accounts Payable	\$ 2,937	\$ -	\$ 2,937
Income Anticipation Loan	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Liabilities	<u>12,937</u>	<u>-</u>	<u>12,937</u>
 General Fund Balance	 <u>1,057</u>	 <u>-</u>	 <u>-</u>
Total Net Assets	<u>\$ 1,057</u>	<u>\$ 151,918</u>	<u>\$ 152,975</u>

ST. TAMMANY PARISH RECREATION DISTRICT No.4
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2003

	<u>General Fund</u>	<u>Adjustment (Note 1)</u>	<u>Statement of Activities</u>
EXPENDITURES			
Recreation Operation			
Sport Programs	32,883	-	32,883
Capital Outlay	27,899	(27,899)	-
Administration	24,980	-	24,980
Ground Maintenance	23,671	-	23,671
Summer Programs	7,635	-	7,635
Utilities	7,462	-	7,462
Special Projects/Events	5,800	-	5,800
Banners & Newsletters	5,544	-	5,544
Sanitation	5,134	-	5,134
Insurance	4,452	-	4,452
Professional Fees	2,965	-	2,965
Depreciation	-	9,696	9,696
All Other	946	-	946
	<u>149,371</u>	<u>(18,203)</u>	<u>131,168</u>
PROGRAM REVENUES			
Charges for Service	<u>20,439</u>	<u>-</u>	<u>20,439</u>
Net Program Expense	<u>128,932</u>	<u>-</u>	<u>110,729</u>
GENERAL REVENUES			
Property Taxes	66,564	-	66,564
Donations	13,000	-	13,000
Investment Earnings	<u>133</u>	<u>-</u>	<u>133</u>
	<u>79,697</u>	<u>-</u>	<u>79,697</u>
Excess of Expenditures Over Revenues	(49,235)	18,203	(31,032)
Net Fixed Assets-Beginning of Year	-	133,715	133,715
Fund Balance Beginning of Year	<u>50,292</u>	<u>-</u>	<u>50,292</u>
END OF YEAR	<u>\$ 1,057</u>	<u>\$ 151,918</u>	<u>\$ 152,975</u>

ST. TAMMANY PARISH RECREATION DISTRICT No.4
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Actual</u> <u>Amount</u>	<u>Budgeted</u> <u>Amount</u>	<u>Variance</u>
REVENUES			
Taxes and State Revenue Sharing	\$ 66,564	\$ 116,000	\$ (49,436)
Charges for Service	20,439	3,000	17,439
Donations	13,000	-	13,000
Investment Earnings	133	-	133
	<hr/>	<hr/>	<hr/>
Total Revenue	100,136	119,000	(18,864)
EXPENDITURES			
Sports Programs	32,883	12,000	20,883
Capital Outlay	27,899	29,500	(1,601)
Administration	24,980	25,300	(320)
Ground Maintenance	23,671	19,200	4,471
Summer Program	7,635	10,000	(2,365)
Utilities	7,462	12,000	(4,538)
Special Project Events	5,800	27,000	(21,200)
Banners & Newsletters	5,544	6,000	(456)
Sanitation	5,134	5,000	134
Insurance	4,452	4,000	452
Professional Fees	2,965	3,000	(35)
All Others	946	2,000	(1,054)
	<hr/>	<hr/>	<hr/>
Total Expenditures	149,371	155,000	(5,629)
EXCESS OF EXPENDITURES OVER REVENUES			
	(49,235)	(36,000)	<u>\$ 13,235</u>
FUND BALANCE			
Beginning of year	<hr/> 50,292	<hr/> 50,292	
End of Year	<u>\$ 1,057</u>	<u>\$ 14,292</u>	

Note: The District budgeted \$36,000 of its surplus for expenditures in 2003.

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the St. Tammany Parish Recreation District No.4 is presented to assist in understanding the recreation district's financial statements. The financial statements are the representation of the management of the recreation district who is responsible for their integrity and objectivity.

a. Nature of Operations

The St. Tammany Parish Recreation District No. 4 was created by the St. Tammany Parish Police Jury on August 6, 1981, pursuant to Louisiana Revised Statute 33:4564. The district has the authority to own and operate facilities and engage in activities which promote recreation. The governing board is made up of six commissioners appointed by the Police Jury (Parish Council) who serve five-year terms.

b. Reporting Entity

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The St. Tammany Parish Police Jury appoints the governing board, but does not significantly influence operations, fiscal matters or the scope of public service. Therefore, the district was determined to be a separate governmental entity. For financial reporting purposes, the District is a component unit of the St. Tammany Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the comprehensive annual financial report (CAFR) of the Parish for the year ended December 31, 2003.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

c. Basis of Presentation

The accompanying financial statements of the St. Tammany Parish Recreation District No. 4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1 (CONTINUED)

The District's basic financial statements consist of the government-wide statements on all activities of the District and the governmental fund financial statements.

Government-wide Financial Statements

The government-wide financial statements include the Statement of Net Assets and the Statement of Activities for all activities of the District. The government-wide presentation focuses primarily on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues.

Fund Financial Statements

The fund financial statements are very similar to the traditional governmental fund statements as presented by governments prior to the issuance of Statement No. 34. The daily accounts and operations of the District continue to be organized on the basis of a fund and accounts groups, each of which is considered a separate accounting entity. The operations of the fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the Governmental Fund of the District:

General Fund--- the General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

d. Change in Accounting

In June of 1999, GASB unanimously approved Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. One of the more significant changes in Statement No. 34 includes for the first time a Management's Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations and financial statements prepared using full accrual accounting for all of the District's activities. The District has not presented Management's Discussion and Analysis that the Governmental

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1 (CONTINUED)

Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements. However, other changes are reflected in the accompanying basic financial statements (including notes to financial statements). The District has elected to implement the general provisions of Statement No. 34 in the current year.

For the year ended December 31, 2003, the District also implemented the following GASB standards:

- Statement 37 – Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus
- Statement 38 – Certain Financial Statement Disclosures
- Interpretation No. 6 – Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements

The transition from governmental fund balance to net assets for December 31, 2003 is presented below:

Total General Fund Balance, as Previously Reported	\$	50,292
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Capital assets used in governmental activities are not financial resources and, therefore, were not previously reported.

Governmental Capital Assets	\$	202,036	
Less Accumulated Depreciation		68,321	133,715
Net Assets			\$ 184,007

e. Measurement Focus and Basis of Accounting

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

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1 (CONTINUED)

recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied.

Fund Financial Statements

All government 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 (revenues and other financial sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Revenues

All revenues are recognized in the amounts earned, to the extent that they are both measurable and available.

During 2001, the St. Tammany Parish Recreation District No. 4 passed a 10 mil, 10 year property tax for the permanent funding of recreation within the District.

The first assessment of the 5 mil increase of the tax will increase income in 2004. This tax is assessed on a calendar year basis and becomes due each year on December 31. The St. Tammany parish Sheriff's Office collects the tax for the St. Tammany Parish Recreation District No. 4 and remits to the District the monies after collection. The taxes are generally remitted to the District in February, March and April of the next fiscal year. Since the tax is not available for use until the following tax year, it is not set up as a receivable at year-end.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost, such as depreciation, are not recognized in the governmental funds.

f. Use of Estimates

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1 (CONTINUED)

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

g. Operating Budgetary Data

As required by Louisiana Revised Statute 39:1303, the Board of Commissioners (the Board) adopted a budget for the District's General Fund. The Board, as allowed by state law, does not obtain public participation in the budget process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The District amended its budget during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

h. Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Financial Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$500 or more are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1 (CONTINUED)

Improvements	20-30 years
Machinery and Equipment	5-10 years

Fund Financial Statements

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

i. General Long-Term Obligations

The District has no long-term obligations as of December 31, 2003.

j. Vacation, Sick Leave and Pension Plan

The District has not established a policy concerning vacation and sick leave and has not established a pension plan.

k. Fund Equity

Equity is classified as net assets and displayed in three components.

Government –wide Statements

- Investment in capital assets- consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any. At December 31, 2003, the District had no outstanding borrowings.
- Restricted net assets- Consists of net assets with certain constraints place on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net assets- All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed. As of December 31, 2003 and for the year then ended, the District did not have or receive

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 1 (CONTINUED)

restricted net assets.

Fund Financial Statements

Government fund equity is classified as fund balance. Fund balance is further classified as reserved or unreserved, with unreserved further split between designated and undesignated.

NOTE 2- CASH

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana or any other federally insured investment.

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

As of December 31, 2003, the District had cash (book balance) totaling \$10,762. 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. As of December 31, 2003, the District had \$10,762 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE 3- CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2003 was as follows:

	<u>TOTAL</u>	DEPERCIATION <u>ALLOWANCE</u>	<u>NET</u>
BALANCE 1/1/03	\$ 202,036	\$ 68,321	\$ 133,715
ADDITIONS	<u>27,899</u>	<u>9,696</u>	<u>18,203</u>
BALANCE 12/31/03	<u>\$ 229,935</u>	<u>\$ 78,017</u>	<u>\$ 151,918</u>

St. Tammany Parish Recreation District No. 4
Notes to Financial Statements
December 31, 2003

NOTE 3(CONTINUED)

The 2003 additions consist of bleacher improvements (\$15,433), Keller Field lights (\$5,223) and basketball goals and field equipment (\$7,243).

NOTE 4- LEASE OBLIGATIONS

The District did not have any capital or operating leases for the year ended December 31, 2003.

NOTE 5- RELATED PARTY TRANSACTIONS

The District was not involved in any related party transactions for the year ended December 31, 2003.

NOTE 6- COMPENSATION OF BOARD MEMBERS

The St. Tammany Parish Recreation District No. 4 paid no compensation to its board members as of and for the year ended December 31, 2003.

NOTE 7-INCOME ANTICIPATION LOAN

In December 2003, the District made a 90 day income anticipation bank loan of \$10,000. This loan has a 1.45% interest rate.

ATTESTATION INFORMATION

JULES RICHARD, III
CERTIFIED PUBLIC ACCOUNTANT

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Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Commissioners
St. Tammany Parish Recreation District No. 4
Lacombe, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the St. Tammany Parish Recreation District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the St. Tammany Parish Recreation District No. 4's compliance with certain laws and regulations during the year ended December 31, 2003 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, I make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$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).

No expenditures were made during the year for any amount in excess of \$15,000 or a 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 interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

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

None of the employees included on the list of employees provided by management [agreed-upon procedures (3)] appeared on the list provided by management in agreed-upon procedures (2).

Budgeting

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

I obtained a copy of the budget and all amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes of a meeting held in February 2003 which indicated that the budget had been adopted unanimously. All amendments to the budget were approved at meetings held during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

This procedure is not necessary because the St. Tammany Parish Recreation District No. 4 is a special revenue fund with anticipated expenditures of less than \$250,000 and is exempt from this state revenue law.

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;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) Determine if payments were properly coded to the correct fund and general ledger account; and

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

(c) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the chairman of the district. In addition, all board members are given a list of all disbursements made since the last board meeting for their review.

Meetings

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

St. Tammany Parish Recreation District No. 4 posts a notice for each meeting and its accompanying agenda at two places. The notice is posted at the City Library Annex Building (where the board meets). In addition, it is also posted on the community notice board which is located on Main Street in the district. Although management has asserted that such documents were properly posted, by its nature, we could find no evidence supporting such assertion other than copies of the notices showing the agenda.

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.

I inspected copies of all bank deposit slips for the period under examination and note no deposits which appeared to be proceeds of bank loan, 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 who may constitute bonuses, advances, or gifts.

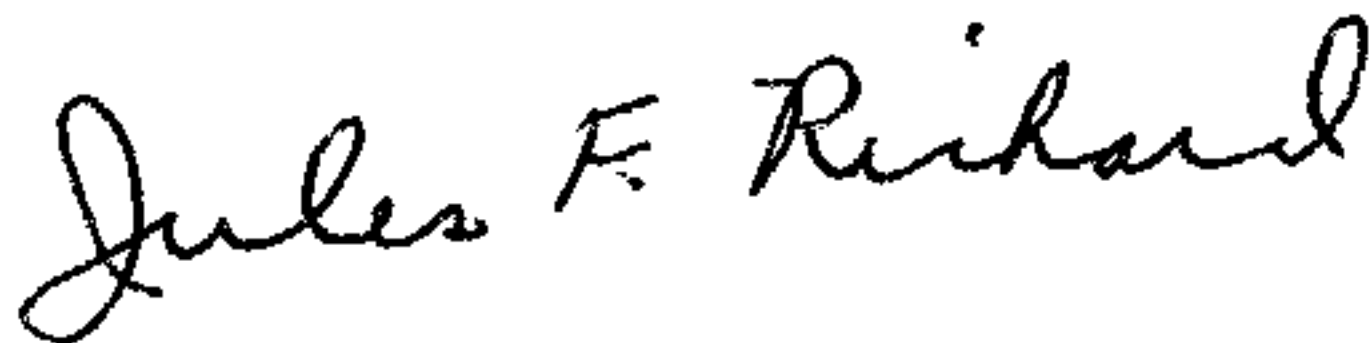
A reading of the minutes of the district for the year indicated no approval for the payments noted above. I also inspected payroll records for the year and note no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

My prior year report, dated February 28, 2003 did not include any comments or unresolved matters.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the management of the St. Tammany Parish Recreation District No. 4 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. However, this report is a matter of public record and its distribution is not limited.

February 20, 2004

A handwritten signature in cursive script that reads "Jules F. Richard".

Jules F. Richard, III
Certified Public Accountant