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Louisiana Parish Revenues Report Number 6

Comptroller Report

Year Ended December 31, 1970

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the audited, or reviewed, entity and other appropriate public officials. 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 7-24-76

Livingston Parish Recreation District Number 6  
Livingston Parish Police Jury

Component Unit Financial Statements  
As of and for the Year Ended December 31, 1985  
With Supplemental Information Schedules

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**TRANSMITTAL LETTER  
ANNUAL FINANCIAL STATEMENTS**

December 31, 1995

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
3680 North Third  
Post Office Box 84097  
Baton Rouge, Louisiana 70804-0097

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Livingston Parish Recreation District Number 6 as of and for the fiscal year ended December 31, 1995. The report includes all funds under the control and oversight of the district.

The accompanying comparison and financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



James E. Smith, Chairman  
Livingston Parish Recreation District Number 6

Enclosure

Livingston Parish Recreation District Number 6  
Livingston Parish Police Jury

ANNUAL BIFORM FINANCIAL STATEMENTS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year.

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AFFIDAVIT

Personally came and appeared before the undersigned authority, James E. Smith, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Livingston Parish Recreation District Number 6 as of December 31, 1995, 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 27<sup>th</sup> day of June, 1996.

  
NOTARY PUBLIC

MARCO E. WILLIAMS  
Notary Public, Livingston Parish, LA  
My Commission Expires On: 05/31/97

---

Office: James E. Smith  
Address: 29677 Amvets Road  
A Bary, Louisiana 70701  
Telephone: 504/957-2641

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**ACCOUNTANT'S COMPILATION REPORT**

Board of Commissioners  
Livingston Parish Recreation District Number 5  
Livingston Parish Police Jury  
Post Office Box 882  
Albany, Louisiana 70711

We have compiled the accompanying component unit balance sheet of the Livingston Parish Recreation District Number 5 as of December 31, 1995, and the related statements of revenues, expenditures and changes in fund balances 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

June 18, 1996

**Livingston Parish Recreation District Number 6  
Livingston Parish Police Jury**

**Exhibit A**

**Balance Sheet - All Fund Types and Account Groups  
December 31, 1995**

|  | Governmental<br>Fund Type |                         | Account<br>Group             | Total<br>(Millions/dollars<br>Only) |
|--|---------------------------|-------------------------|------------------------------|-------------------------------------|
|  | General<br>Fund           | Debt<br>Service<br>Fund | General<br>Long-Term<br>Debt |                                     |
| <b>Assets and Other Debits</b>   |                           |                         |                              |                                     |
| Cash and Cash Equivalents  | \$ -                      | \$ 188,982              | \$ -                         | \$ 188,982                          |
| All Valorem Taxes Receivable   | -                         | 113,989                 | -                            | 117,989                             |
| Due From Debt Service  | 15,916                    | -                       | -                            | 15,916                              |
| Amount Available in Debt Service Fund                                    | -                         | -                       | 386,901                      | 386,901                             |
| Amount to be Provided for Retirement of<br>General Long-Term Obligations | -                         | -                       | 48,099                       | 48,099                              |
| <b>Total Assets and Other Debits</b>                                     | <b>\$ 15,916</b>          | <b>\$ 302,971</b>       | <b>\$ 393,680</b>            | <b>\$ 677,817</b>                   |
| <b>Liabilities and Fund Equity</b>                                       |                           |                         |                              |                                     |
| <b>Liabilities:</b>  |                           |                         |                              |                                     |
| Due to General Fund  | \$ -                      | \$ 15,916               | \$ -                         | \$ 15,916                           |
| Debts Payable  | -                         | -                       | 355,080                      | 355,080                             |
| <b>Total Liabilities</b>   | <b>-</b>                  | <b>15,916</b>           | <b>355,080</b>               | <b>370,996</b>                      |
| <b>Fund Equity:</b>  |                           |                         |                              |                                     |
| Fund Balance, Reserved for Debt Service                                  | -                         | 290,985                 | -                            | 290,985                             |
| Fund Balance, Unreserved, Undesignated                                   | 15,916                    | -                       | -                            | 15,916                              |
| <b>Total Fund Equity</b>   | <b>15,916</b>             | <b>290,985</b>          | <b>-</b>                     | <b>306,901</b>                      |
| <b>Total Liabilities and Fund Equity</b>                                 | <b>\$ 15,916</b>          | <b>\$ 306,901</b>       | <b>\$ 355,080</b>            | <b>\$ 677,817</b>                   |

See accompanying notes and accountant's compilation report.

**Livingston Parish Recreation District Number 5  
Livingston Parish Police Jury**

**Exhibit B**

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Fund Type  
For the Year Ended December 31, 1995**

|                                 | General<br>Fund  | Debt<br>Service<br>Fund | Total<br>(Memorandum<br>Only) |
|---------------------------------|------------------|-------------------------|-------------------------------|
| <b>Revenues</b>                 |                  |                         |                               |
| Ad Valorem Taxes                | \$ -             | \$ 119,978              | \$ 119,978                    |
| Interest Income                 | 3,585            | -                       | 3,585                         |
| Total Revenues                  | <u>3,585</u>     | <u>119,978</u>          | <u>123,563</u>                |
| <b>Expenditures</b>             |                  |                         |                               |
| General Government              |                  |                         |                               |
| Finance and Administration      | 12               | 578                     | 590                           |
| Audit Fee                       | -                | 2,090                   | 2,090                         |
| Debt Service                    |                  |                         |                               |
| Principal Retirement            | -                | 45,000                  | 45,000                        |
| Interest and Other Charges      | -                | 33,495                  | 33,495                        |
| Total Expenditures              | <u>12</u>        | <u>88,573</u>           | <u>88,585</u>                 |
| Excess Revenues (Expenditures)  | 3,573            | 31,405                  | 45,000                        |
| Fund Balance, Beginning of Year | 12,303           | 210,888                 | 223,191                       |
| Fund Balance, End of Year       | <u>\$ 15,918</u> | <u>\$ 242,293</u>       | <u>\$ 258,211</u>             |

See accompanying notes and accountant's compilation report.

**Livingston Parish Recreation District Number 4  
Livingston Parish Police Jury  
Notes to the Financial Statements**

**As of and for the Year Ended December 31, 1995**

**INTRODUCTION**

The Livingston Parish Recreation District Number 4 was created by an ordinance of the Livingston Parish Police Jury on July 24, 1984, as provided by Louisiana Revised Statutes 33:1642-1646. The Recreation District is governed by a board of seven commissioners who are jointly referred to as the Board of Commissioners, and are appointed by the Livingston Parish Police Jury. The district's commissioners have elected not to receive any compensation for their services. The Recreation District was created for the purpose of purchasing, constructing, and acquiring a new gymnasium and necessary equipment and furnishings, and other facilities for recreation and related activities designed to encourage recreation and promote the general health and well-being of youth.

In conformance with current standards, the Recreation District is a component unit of the Livingston Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Recreation District and do not present information on the Police Jury, the general government services provided by that governmental unit, or other governmental units that comprise the governmental reporting entity. The Recreation District has no potential component units.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the Livingston Parish Recreation District Number 4 have been prepared in accordance 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.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Livingston Parish Police Jury is the financial reporting entity for Livingston Parish, Louisiana. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Livingston Parish Police Jury for financial reporting purposes. The basic criteria for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or



**Livingston Parish Recreation District Number 6  
Livingston Parish Police Jury  
Notes to the Financial Statements  
(Continued)  
As of and for the Year Ended December 31, 1995**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
1. Organizations for which the Police Jury does not appoint a voting majority but are financially dependent on the Police Jury.
1. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury appoints the governing board, can significantly influence operations, accounts for fiscal matters, and the scope of public service, the Recreation District was determined to be a component unit of the Livingston Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Recreation District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other units that comprise the governmental 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 governmental 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.

#### Governmental Funds

Governmental funds include:

1. General Fund - accounts for financial resources that are used primarily for capital outlay. An residual funds from general obligation bonds issued in 1985 and a grant from the parish school board have been depleted, activities of the General Fund are limited.
2. Debt Service Fund - accounts for the accumulation of funds for and the payment of general long-term obligation principal, interest, and related costs.

**Livingston Parish Recreation District Number 6**  
**Livingston Parish Police Jury**  
**Notes to the Financial Statements**  
**(Continued)**  
**As of and for the Year Ended December 31, 1998**

**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 the 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. All governmental funds are accounted for using the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**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, 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. All property taxes are recognized in compliance with NCGA, Interpretation J, *Revenue Recognition - Property Taxes*, which states that such revenue is recorded when it becomes measurable and available. Available means due or past due and receivable within the current period and collected no later than 60 days after the close of the current period. NCGA, Interpretation J also allows the use of a period greater than sixty days, but requires disclosure to identify the length of the period used and the facts that justify the use of a period greater than 60 days. For the Recreation District, property taxes are recognized if collected by the Parish Tax Collector within 90 days after the close of the current period. This period for reporting will allow consistency in reporting, allowing for the delay in transfer to the district. 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, except for principal and interest on general long-term obligations, which are recognized when due.

**Other Financing Sources (Uses)** - Transfers between funds that are not expected to be repaid and proceeds from the sale of bonds are accounted for as other financing sources (uses). There were no other financing sources (uses) during the current fiscal year.

**E. BUDGET PRACTICES**

The Livingston Parish Recreation District Number 6 did not adopt a formal budget for 1998. Due to the limited number of transactions involved, a budget is not necessary for management control purposes.

**F. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Livingston Parish Recreation District Number 4  
Livingston Parish Police Jury  
Notes to the Financial Statements  
(Continued)  
As of and for the Year Ended December 31, 1995**

As reflected on the balance sheet, the Livingston Parish Recreation District Number 4 had cash and cash equivalents (bank balances) totaling \$188,992 at December 31, 1995. Under state law, these deposits must be secured by federal deposit insurance or a pledge of securities owned by the bank. At December 31, 1995, \$180,000 of the deposits were secured by FDIC insurance, and the remaining deposits of \$8,992 were properly secured by pledged bank securities.

**G. INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables as of December 31, 1995 follow:

|                   | Interfund<br>Receivables | Interfund<br>Payables |
|-------------------|--------------------------|-----------------------|
| General Fund      | \$ 15,916                |                       |
| Debt Service Fund |                          | \$ 15,916             |

**H. PENSION PLAN AND COMPENSATED ABSENCES**

The Livingston Parish Recreation District Number 4 has no compensated employees. It therefore has no pension plan nor formal leave policy.

**I. GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT**

The Recreation District owns no fixed assets. Under an agreement between the Recreation District and the Livingston Parish School Board dated August 8, 1985, assets of the Livingston Parish Recreation District Number 4 are transferred to the Livingston Parish School Board. This same agreement provides that the School Board is not liable for the payment of the bonded indebtedness of the Recreation District. Long-term obligations reported to be financed from government funds are accounted for in the long-term obligations account group, not in the governmental funds. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

**J. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. INVESTMENTS**

At December 31, 1995, the district had no investments.

**3. LEASES**

At December 31, 1995, the district had no capital or operating lease obligations.

**Livingston Parish Recreation District Number 4**  
**Livingston Parish Police Jury**  
**Notes to the Financial Statements**  
**(Continued)**  
**As of and for the Year Ended December 31, 1995**

**4. LEVIED TAXES**

For the year ended December 31, 1995, authorized and levied ad valorem taxes were as follows:

|                    |       |
|--------------------|-------|
| Authorized Millage | 36.00 |
| Levied Millage     | 36.00 |

At December 31, 1995, the district accrued an ad valorem tax receivable of \$117,808.

**5. LITIGATION AND CLAIMS**

There are no claims or litigation pending against the Recreation District at December 31, 1995.

**6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The long-term obligations at December 31, 1995 represent the outstanding bonds of an original issue of general obligation bonds totaling \$180,000 issued February 1, 1985. The bonds mature from 1987 to 2005 at an interest rate of 8.2 to 8.8 percent per annum. The bonds are secured by an ad valorem tax levied on property within the Recreation District. The annual requirements to amortize all bonds outstanding at December 31, 1995, including interest, are as follows:

| Year        | Principal         | Interest          | Total             |
|-------------|-------------------|-------------------|-------------------|
| 1996        | \$ 45,000         | \$ 28,133         | \$ 73,133         |
| 1997        | 58,000            | 25,163            | 83,163            |
| 1998        | 59,000            | 28,475            | 87,475            |
| 1999        | 68,000            | 15,270            | 83,270            |
| 2000        | 65,000            | 8,550             | 73,550            |
| 2001 - 2005 | 80,000            | 5,180             | 85,180            |
| Total       | <u>\$ 355,000</u> | <u>\$ 100,771</u> | <u>\$ 455,771</u> |

The general obligation bonds are secured by an ad valorem tax levy. In accordance with Louisiana Revised Statute 38:562, the district is legally restricted from incurring long-term bonded debt in excess of five percent of the assessed value of taxable property in the district. At December 31, 1995, the statutory limit was not exceeded. As shown on the combined balance sheet, \$68,961 is available to service the general obligation bonds.

**7. RELATED PARTIES**

For the year ended December 31, 1995, it was noted that the bookkeeper and one of the board members are related. Neither party received compensation for their services.

Livingston Parish Recreation District Number 4  
Livingston Parish Police Jury

Schedule 1

Supplemental Information Schedule  
For the Year Ended December 31, 1995

Compensation Paid Board Members

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution Number 54 of the 1979 Session of the Louisiana Legislature.

| <u>Board of Commissioners</u> | <u>Address</u>                              | <u>Term of Office</u> | <u>Amount Paid</u> |
|-------------------------------|---|-----------------------|--------------------|
| Jesse Hendler                 | 20250 Perleaux Road<br>Livingston, LA 70754 | Expires<br>05/21/96   | \$ -               |
| Fred Kelley                   | 18444 Kelley Road<br>Independence, LA 70443 | Expires<br>05/21/97   | -                  |
| Jackie Peris                  | 31813 Highway 43<br>Albany, LA 70711        | Expires<br>05/21/97   | -                  |
| Donald Herring                | 37214 Highway 442<br>Holtz, LA 70744        | Expires<br>05/21/99   | -                  |
| Louis Baras                   | 30947 Starbuckey Lane<br>Hammond, LA 70401  | Expires<br>05/21/96   | -                  |
| James Smith                   | 20635 Amorette Road<br>Albany, LA 70711     | Expires<br>05/21/96   | -                  |
| Grant Baskston                | 30910 Oldbrook Road<br>Albany, LA 70711     | Expires<br>12/14/99   | -                  |

See accompanying notes and accountant's compilation report.

**BRUCE HARRELL & CO.**

CERTIFIED PUBLIC ACCOUNTANTS

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Society of Louisiana CPAs

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

To the Board of Commissioners  
Livingston Parish Recreation District No. 6  
Livingston Parish Police Jury  
P O Box 882  
Albany, Louisiana 70711

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Livingston Parish Recreation District No. 6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Livingston Parish Recreation District No. 6's compliance with certain laws and regulations during the year ended December 31, 1985 included in the accompanying Louisiana Assertion 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 to solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2213 (the public bid law).

There were no expenditures for materials or supplies during the year.

**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 42:1181-1184 (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.

There are no paid employees.

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 agreed-upon procedures (2) as immediate family members.

N/A - No paid employees.

***Budgeting***

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

Management is of the opinion that a budget is not required since the only purpose of the district is to record the designated ad valorem tax and make the required bond payments each year.

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

N/A - See agreed-upon procedure (5) above.

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

N/A - See agreed-upon procedure (3) above.

***Accounting and Reporting***

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee:

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

- (b) determine if payments were properly coded to the correct fund and general ledger account; 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 the six selected disbursements indicated approvals from all of 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 Livingston Parish Recreation District is only required to post a notice of each meeting and accompanying agenda on the door of the district's meeting place. The district properly complied with this law.

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected all bank deposit slips for the period under examination and 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.

There are no paid employees.

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 the Livingston Parish Recreation District No. 6 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.



Bruce Harrell and Company, CPAs  
A Professional Accounting Corporation

June 18, 1986