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**IBERIA PARISH RECREATION
AND PLAYGROUND COMMISSION
NEW IBERIA, LOUISIANA**

FINANCIAL REPORT

DECEMBER 31, 1977

Under provisions of state law, this report is a public document. A copy of the report has been submitted to The Auditor, or reviewed, 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 5-13-98

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**INDEPENDENT AUDITOR'S REPORT
 ON THE FINANCIAL STATEMENTS**

July 1997

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

We have audited the accompanying general purpose 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, 1997. These general purpose financial statements are the responsibility of the Iberia Parish Recreation and Playground Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These 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 accounts 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 in the first paragraph present fairly, in all material respects, the financial position of the Iberia Parish Recreation and Playground Commission as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Iberia Parish Recreation and Playground Commission as of December 31, 1997, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated March 20, 1998 on our examination 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 performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. 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 Ileria Parish Recreation and Playground Commission. Such information has been subjected to the auditing procedures applied in the audit of general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as whole.

Braynard, Beck, Lewis & Conway, L.L.P.

New Iberia, Louisiana
March 20, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

LEBIA SWISS RECREATION AND PLAYGROUND COMMISSION

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1991

With Comparative Totals For December 31, 1990

	GOVERNMENTAL			Totals	
	Fund Type	Account Groups		Commission Only	
	General Fund	General Fund Assets	Special Long-Term Debt	1991	1990
ASSETS					
Cash and cash equivalents	\$ 200,798	\$ --	\$ --	\$ 200,798	\$ 200,000
Investments, at cost	290,000	--	--	290,000	190,000
Receivables	14,000	--	--	14,000	7,000
Due from other funds	--	--	--	--	20,000
Due from other governmental units	44,000	--	--	44,000	17,000
Fixed assets, net	--	1,275,000	--	1,275,000	1,140,000
Amounts to be provided for retirement of general long-term debt	--	--	23,000	23,000	23,000
Total assets	\$ 538,800	\$1,275,000	\$ 23,000	\$1,856,800	\$1,683,000
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 48,444	\$ --	\$ --	\$ 48,444	\$ 18,807
Accrued liabilities	2,000	--	--	2,000	7,000
Due to other funds	5,557	--	--	5,557	20,000
Unpaid compensated absences	--	--	25,000	25,000	25,000
Total Liabilities	\$ 56,001	\$ --	\$ 25,000	\$ 78,001	\$ 70,807
Fund Balance					
Investment in general fund assets	--	1,275,000	--	1,275,000	1,194,000
Unreserved -					
Designated for subsequent year to replace fund	47,544	--	--	47,544	66,714
Unexpended	42,255	--	--	42,255	50,483
Total Fund Balance	\$ 89,800	\$ 1,275,000	\$ --	\$ 1,364,800	\$ 1,301,197
Total Liabilities and Fund Balance	\$ 145,801	\$1,275,000	\$ 25,000	\$1,445,801	\$1,683,000

See Notes to Financial Statements.

IRVING PARKS RECREATION AND PLAYGROUND COMMISSION

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - SUPPORT FUND BALANCE
AND ACTUAL - GENERAL FUND

Year Ended December 31, 1999

With Comparative Totals for Year Ended December 31, 1998

	1999		variance favorable unfavorable	1998	
	budget	actual		budget	actual
Revenues:					
Fees:					
Admission and use	\$ 150,000	\$ 149,400	\$ 600	\$ 137,170	
Miscellaneous:					
Federal	5,000	3,700	1,300	--	
State	12,000	12,000	--	--	
Fees, charges, contracts	45,000	45,000	0.00	45,000	
Interest	14,000	14,200	200	14,000	
Miscellaneous	14,000	14,400	400	14,100	
Total revenues	<u>240,000</u>	<u>238,700</u>	<u>1,300</u>	<u>214,270</u>	
Expenditures:					
Current:					
Capital and recreation:					
Personnel services	117,750	116,545	1,205	104,745	
Purchase of equipment	15,000	17,480	2,480	1,000	
Professional services	35,000	35,700	700	35,117	
Supplies	113,700	115,540	1,840	115,000	
Utilities	10,000	10,000	0.00	10,000	
Office supplies	2,000	2,400	400	2,174	
Travel and education	2,000	4,700	2,700	2,000	
Printing	4,000	300	3,700	700	
Equipment rental	5,000	5,000	0.00	5,000	
Materials and other supplies	10,700	10,700	0.00	10,400	
Repairs and maintenance	40,000	39,800	200	40,000	
Travel	5,700	5,771	71	10,000	
Salaries and wages	5,000	10,000	5,000	10,000	
Construction	11,400	11,400	0.00	10,000	
Contractors	10,000	11,000	1,000	5,000	
Utilities	1,000	1,000	0.00	5,000	
Education and recreation	10,771	10,700	71	10,000	
Capital outlay	117,000	118,000	1,000	118,000	
Total expenditures	<u>444,750</u>	<u>444,300</u>	<u>450</u>	<u>444,270</u>	
Excess (deficiency) of revenues over expenditures	<u>105,250</u>	<u>104,400</u>	<u>850</u>	<u>104,270</u>	
Operating financing sources:					
Current:					
Operating transfers in	10,000	10,000	--	10,000	
Operating transfers out	10,000	10,000	--	10,000	
Interest on debt from prior periods	--	--	--	(10,000)	
Total other financing sources	<u>10,000</u>	<u>10,000</u>	<u>--</u>	<u>10,000</u>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>115,250</u>	<u>114,400</u>	<u>850</u>	<u>114,270</u>	
Fund balance, beginning		<u>115,000</u>		<u>115,000</u>	
Fund balance, ending		<u>230,100</u>		<u>229,270</u>	

See Notes to Financial Statements.

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Iberia Parish Recreation and Playground Commission is a component unit of the Iberia Parish Government. New Iberia, Louisiana, governing authority for Iberia Parish, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Commission is managed by the Iberia Parish Recreation and Playground Board which consists of seven appointed members. These seven members serve without compensation and are appointed for a term of five years as follows:

- 1) The Iberia Parish Council appoints three members
- 2) The City of Coahoma's Board of Aldermen and/or Mayor appoints two members
- 3) The Town of Delcambre Board of Aldermen and/or Mayor appoints one member
- 4) The Village of Leesville Board of Alderman and/or Mayor appoints one member

The Recreation and Playground Commission oversees recreational facilities and activities for residents of the Parish. Major means of financing is derived from a one-fourth of one percent sales tax levied in the unincorporated portions of the Parish, rental and deposit fees, transfers from other funds, and intergovernmental revenues from outside sources.

The accounting and reporting policies of the Iberia Parish Recreation and Playground Commission conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:507 and to the guides set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, Guiding of State and Local Governmental Units.

The more significant of the Commission's accounting policies are described below.

A. Reporting entity:

GASB Statement No. 14 established criteria for determining the primary government and the component units that should be included within the primary government. Based upon the following criteria the Iberia Parish Government (the primary government) is considered to have financial accountability for the Iberia Parish Recreation and Playground Commission.

- 1) Appointment of governing board
- 2) Ability to impose its will (subject to Louisiana Revised Statutes 1)
- 3) Was potential for financial burden

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Because of the above criteria, the Iberia Parish Recreation and Playground Commission was determined to be a component unit of the Iberia Parish Government, the governing body of the Parish. The accompanying financial statements present information only on the fund maintained by the Iberia Parish Recreation and Playground Commission and does not present information on the Iberia Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the primary government.

B. Fund accounting:

The accounts of the Commission are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises the assets, liabilities, fund equity, revenues and expenditures, as appropriate. Expenses are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds and account groups presented in the financial statements are described as follows:

Governmental Fund type:

General Fund -

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

General Fixed Assets and General Long-Term Debt Account Groups:

General Fixed Assets -

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for general purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group -

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from governmental funds.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by the 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 the Commission. 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 or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Iberia Parish School Board 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, interest revenues and charges for services.

D. Budgetary practices:

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.

E. Cash and Investments:

Investments are stated at cost, which approximates market. These investments consist principally of time deposits which are secured through the pledge of bank-owned securities or Federal deposit insurance.

The Commission considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

F. Interfund receivables/payables:

During the course of operations, numerous transactions occur between Iberia Parish Recreation and Playground Commission and the Iberia Parish government. For goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Summary of Significant Accounting Policies (continued)

G. Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, 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.

H. Compensated absences:

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

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

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

The Commission's liability for accumulated unpaid vacation and compensatory leave expected to be paid from future reimbursements is recorded in the General Long-Term Debt Account Group.

I. 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.

J. Fund equity:

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

K. Interfund transactions:

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

L. Risk Management:

The Iberia Parish Recreation and Flagwood Commission is covered by the Iberia Parish government's self-insured plan, the Risk Management Fund. The Risk Management Fund was created in 1981 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:

	Deficiencies	Coverage
General liability	\$ 88,000	\$1,000,000
Auto	88,000	1,000,000
Errors and omissions	25,000	1,000,000
Property	88,000	88,000
Workers Compensation	100,000	100,000
Aggregate Loss Fund	N/A	500,000

M. Memorandum only - total columns:

Total columns on the 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 in such data compared to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

N. Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations.

Certain amounts in the 1994 financial statements have been reclassified to the 1987 presentation. Such reclassification had no material effect on fund equity as previously reported.

O. 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.

NOTES TO FINANCIAL STATEMENTS

Note 3. Deposits and Investments

Under state law, the Commission may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Commission may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As a component unit of the Iberia Parish Government, the Commission was covered by the Iberia Parish Government's Fiscal Agent agreement on December 31, 1987. On December 31, 1992, carrying sales of cash and certificates of deposits owned by the Iberia Parish Recreation and Playground Commission consists of:

Cash	\$ 184,396
Certificates of deposits	<u>122,220</u>
	<u>\$ 306,616</u>

Under state law, the bank balances must be secured by federal deposit insurance or the pledged 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 or exceed the amount on deposits with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Based on documentation obtained from the Iberia Parish Government, cash and time deposit bank balances of the Iberia Parish Government which included the Iberia Parish Recreation and Playground Commission, were over secured on December 31, 1987 as follows:

Bank balances	\$ 18,513,485
Federal Deposit Insurance	678,823
Pledged securities (Category 1)	<u>118,887,180</u>
Over secured	<u>\$ 137,979,488</u>

On December 31, 1992, amounts at one financial institution were underfunded in the amount of \$1,415,584. The Iberia Parish Recreation and Playground Commission had \$200,000 of investments at this institution at December 31, 1992.

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Commission's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 98:1228 imposes a statutory requirement on the custodial bank to advise and sell the pledged securities within 90 days of being notified by the commission that the fiscal agent has failed to pay undeposited funds upon demand.

NOTES TO FINANCIAL STATEMENTS

Note 3. Interfund Reimbursements/Payables

	<u>Interfund Reimbursements</u>	<u>Interfund Payables</u>
General Fund	\$ --	\$ 3,356
Interfund Service Funds:		
Risk Management	--	118
Unemployment Compensation	--	3,086
Total	<u>\$ --</u>	<u>\$ 3,560</u>

Note 4. Due from Other Governmental Units

Due from other governmental units consisted of the following at December 31, 1997:

State:	
Office of Rural Development	\$ 12,328
Local:	
Ibarra Parish School Board	<u>11,328</u>
	<u>\$ 23,656</u>

Note 5. General Fixed Assets

The following is a summary of the changes in general fixed assets of the Commission during the year ended December 31, 1997:

	<u>Balance, Beginning</u>	<u>Acquisitions</u>	<u>Reductions</u>	<u>Balance, Ending</u>
Land	\$1,495,000	\$ --	\$ --	\$1,495,000
Land				
Improvements	878,356	--	--	878,356
Buildings	577,850	17,500	--	595,350
Leasehold				
Improvements	159,118	--	--	159,118
Furniture and				
equipment	144,587	34,071	73,483	145,175
Construction in				
progress	--	35,382	--	35,382
	<u>\$3,076,901</u>	<u>\$ 86,953</u>	<u>\$ 73,483</u>	<u>\$3,190,371</u>

Donated assets at December 31, 1997 amounted to \$418,000.

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, 1997:

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, Ending</u>
Borrowed compensated				
amounts	<u>\$ 12,480</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,480</u>

NOTES TO FINANCIAL STATEMENTS

Note 7. Sales and Use Taxes

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

Year	Rate	Description
1987	.25%	
	District	
	No. 2	Maintenance and operation of recreational facilities in District No. 2 and for constructing, acquiring, and improving recreational facilities in District No. 2. District 2 includes all of Iberia Parish except for the incorporated area of the City of New Iberia.

Revenues derived from the above levy totaled \$1,045,400 in 1987.

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 65 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 65. The retirement allowance is equal to 2% 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 allowances 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 14813, Baton Rouge, Louisiana 70803-0813.

Funding policy:

Plan members are required to contribute 3.15% of their annual covered salary and the Commission is required to contribute 2.28% as established by State statute. The Commission's contributions for the years ended December 31, 1987 and 1988 were \$17,882 and \$18,481, respectively, equal to the required contributions for each year.

NOTES TO FINANCIAL STATEMENTS

Note 9. Deferred Compensation Plan

The Iberia Parish Government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. As a competent unit of the Iberia Parish Government eligible employees of the Commission may participate. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish to an amount equal to the fair market value of the deferred account for each participant. The Parish believes it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

Investments are managed by the plan's administrator under one of five investment options, or a combination thereof. The choice of the investment option(s) is made by the participants. At December 31, 1997, the market value of the plan assets was \$283,583.

Note 10. 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 3 employees receiving benefits. For the year ended December 31, 1997, the amount of benefits paid totaled \$3,483.

COMPLIANCE AND OTHER LEGAL INFORMATION



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

MEMBERS OF THE PUBLIC ACCOUNTANTS

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

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Client Name

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Washington, LA
0000 0000 0001

Albany, LA
0000 0000 0000

Louisiana, LA
0000 0000 0000

Florida State, LA
000000 0000

Florida, LA
0000 000000

Locations of Offices (CFO)

Albany, LA 0000 0000 0000

Albany, LA 0000 0000 0000

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To the Florida Pariah Recreation
and Playground Commission
New Orleans, Louisiana

We have audited the general purpose financial statements of the Florida Pariah Recreation and Playground Commission, a component unit of the Florida Pariah Government, New Orleans, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated March 20, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Florida Pariah 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 Florida Pariah 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 factors 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 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.

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This report is intended for the information of the 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.

Bernard J. Beck, Senior, CPA

New Iberia, Louisiana

March 20, 1966

OTHER SUPPLEMENTARY INFORMATION

INTERNAL SECURITY INVESTIGATION AND PURCHASES COMMISSION
SCHEDULE OF EXPENDITURES
Year Ended December 31, 1997
With Comparative Totals for Year Ended December 31, 1996

	<u>Subscriptions</u>	<u>Printing</u>	<u>General</u> <u>Materials</u>	<u>Real Estate</u> <u>Acquis.</u>
Capital taxes:				
Current:				
Culture and recreation:				
Personal services	\$ 86,705	\$ 22,688	\$ 127,991	\$ --
Personal and household services	8,880	--	9,089	--
Professional services	3,488	--	--	--
Insurance	38,767	--	49,796	--
Utilities	--	--	3,433	--
Office supplies	3,488	--	--	--
Taxes and subscriptions	4,733	--	--	--
Printing	328	--	--	--
Equipment rental	3,580	--	--	--
Vehicles and other equipment	968	--	21,768	--
Equipment and maintenance	184	--	9,884	3,132
Travel	1,171	--	--	--
Cellular tele. costs	10,998	--	--	--
Entertainment	4,888	--	689	--
Services fees	9,787	3,188	38	--
Gift taxes	--	--	1,858	--
Education and recreation	1,205	3,541	--	--
Capital outlay	--	--	27,553	--
	<u>\$ 184,322</u>	<u>\$ 26,229</u>	<u>\$ 266,713</u>	<u>\$ 3,132</u>

<u>Annandale Park</u>	<u>Brooks Park</u>	<u>Francis Stamps Memorial Park</u>	<u>Hamlin Park</u>	<u>Herbert Park</u>	<u>Oliver Park</u>	<u>Willow Wood Park</u>
\$ 2,600	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 15,770
..
1,854	3,718	9,783	1,533	88	..	1,526
..
2,254	4,238	12,284	10,272	1,887	154	13,150
..
..
..	..	540	750	..	770	..
..
1,200	1,477	1,790	3,131	1,049	549	4,359
..
..
407	131	1,294	331	..	..	..
..	..	..	..	..	..	88
..
..
..
<u>..</u>	<u>..</u>	<u>12,284</u>	<u>..</u>	<u>..</u>	<u>..</u>	<u>..</u>
\$ 2,652	\$ 4,655	\$ 14,574	\$ 11,523	\$ 2,932	\$ 1,122	\$ 19,210

SEWER WATER RECREATION AND PLAYGROUND COMMISSION

STATEMENT OF EXPENDITURES CONTINUED

Year Ended December 31, 1987

AND EXPENDITURE TOTALS for Year Ended December 31, 1986

Expend Items	1986 Funds	1986 Funds	1986 Funds	1986 Funds
Current -				
Edison and recreation				
Personnel services	\$..	\$..	\$..	\$..
Personnel retirement system	..	..	..	..
Professional services	75	56	5,426	1,364
Insurance	..	..	..	..
Utilities	..	1,771	1,400	11,187
Office supplies	..	..	..	..
Books and subscriptions	..	..	..	..
Printing	..	..	..	..
Equipment rental	..	..	..	..
Vehicles and other equipment	..	..	..	..
Repairs and maintenance	..	1,000	2,507	4,191
Travel	..	..	..	..
Utilities costs	..	..	..	..
Communications	..	80	..	400
Miscellaneous	..	..	..	..
Printing	..	..	..	..
Edison and recreation	..	..	..	..
Capital outlay	..	20	..	..
	<u>\$ 100</u>	<u>\$ 1,827</u>	<u>\$ 9,333</u>	<u>\$ 17,052</u>

Year Amount Paid	Reproduction or Repair Cost	Adjusted Life Reserve	Paid on S&L Fund	Contract Payments	Totals (Reserve plus Paid)	
					1937	1938
\$ 21,199	\$ 20,000	\$ 4,830	\$ --	\$ --	\$ 24,830	\$ 26,179
575	1,000	--	--	--	1,575	16,604
1,656	1,000	--	--	4,266	5,916	22,520
1,000	1,150	--	--	--	2,150	24,670
1,150	1,050	1,067	--	--	3,267	27,937
--	--	--	--	--	4,484	32,421
--	--	--	--	--	4,754	37,175
--	--	--	--	--	500	37,675
200	--	--	--	--	5,074	42,749
--	--	--	--	--	50,000	92,749
867	2,000	200	--	--	29,031	121,780
--	200	--	--	--	5,771	127,551
--	--	--	--	--	10,000	137,551
707	1,000	682	--	--	11,682	149,233
--	--	--	--	--	12,000	161,233
--	--	--	--	--	1,248	162,481
--	--	--	--	--	1,248	163,729
--	--	--	--	10,000	173,729	173,729
<u>\$ 37,729</u>	<u>\$ 37,752</u>	<u>\$ 7,712</u>	<u>\$ 26,200</u>	<u>\$ 126,836</u>	<u>\$ 230,565</u>	<u>\$ 260,529</u>

BUDGET BUDGET RECEIPTION AND PLANS/PROGRAM COMMISSION

**BOARDS OF SUPERVISORS
BUDGET COMPARISONS AND ACTUALS
Year Ended December 31, 1997**

With Comparative Actual Totals for Year Ended December 31, 1996

	1997		1996	
	Budget	Actual	Budget Received	Actual
Administrative				
Current -				
Salaries and related fringe	\$ 85,126	\$ 84,726	\$ 87,000	\$ 89,000
Personnel services	5,862	4,860	12711	5,227
Personnel retirement system	5,790	5,580	10004	4,868
Professional and services	5,790	5,580	5,287	22,570
Insurance	20,440	20,327	1,289	2,275
Office supplies	5,710	2,686	666	2,275
Travel and subscriptions	5,790	4,785	12,684	2,527
Printing	4,000	388	2,689	760
Equipment rental	2,140	2,280	1194	1,870
Vehicles and other equipment	5,000	86	4	570
Repairs and maintenance	600	126	675	710
Travel	8,000	8,271	2,875	11,220
Communication costs	8,000	10,888	41,000	12,730
Contractor fees	8,000	4,880	5,115	5,200
Contracting	5,500	8,787	1107	2,284
Education and professional	5,000	5,226	1171	22,260
Capital outlay	600	750	1104	1,280
	<u>188,816</u>	<u>186,720</u>	<u>1,173</u>	<u>114,114</u>
Reserves				
Current -				
Salaries and related fringe				
Personnel services	15,514	21,426	1,000	--
Office supplies	750	--	220	--
Contracting	2,500	2,181	581	--
Education and professional	4,230	2,581	2,220	--
	<u>22,994</u>	<u>26,294</u>	<u>4,021</u>	<u>--</u>
General Reservations				
Current -				
Salaries and related fringe				
Personnel services	107,600	117,490	15,016	111,686
Personnel retirement system	8,911	9,220	1994	2,460
Professional services	--	--	--	76
Insurance	16,660	16,376	2,775	16,500
Printing	2,440	2,420	1821	6,789
Equipment rental	--	--	--	760
Vehicles and other equipment	21,710	21,700	40	24,288
Repairs and maintenance	11,500	4,221	1,266	14,285
Communication	500	610	1294	877
Utilities	5,500	1,268	211	1,264
Office supplies	100	--	100	--
Contracting	25	20	1	--
Capital outlay	27,280	27,218	1	270
	<u>219,816</u>	<u>231,720</u>	<u>26,106</u>	<u>212,120</u>
Reserve Analysis				
Reserve -				
Salaries and related fringe				
Repairs and maintenance	11,216	4,120	16,262	--
	<u>11,216</u>	<u>4,120</u>	<u>16,262</u>	<u>1200 (over)</u>

THEA PARTNERS RECREATION AND PLAYGROUND COMMISSION

STATEMENT OF EXPENSES
 BUDGET COMP (NO) IS- AND ACTION
 Year Ended December 31, 2017
 With Comparative Actual Totals For Year Ended December 31, 1996

	2017			1996
	Budget	Actual	Variance Approved 2017/Actual 2017	Actual
Administrative:				
Current -				
Culture and recreation:				
Professional services	\$ 2,468	\$ 2,400	\$ 68	\$ 2,378
Employment services	2,100	1,804	296	1,886
Insurance	--	--	--	1,081
Utilities	2,500	2,252	248	2,181
Equipment rental	--	--	--	180
Repairs and maintenance	2,100	1,075	1,025	1,702
Communications	200	400	(200)	200
	<u>11,368</u>	<u>8,931</u>	<u>2,437</u>	<u>10,808</u>
Non-current:				
Current -				
Culture and recreation:				
Professional services	1,200	1,179	21	1,147
Insurance	--	--	--	1,217
Utilities	12,100	9,708	2,392	11,147
Repairs and maintenance	4,200	1,455	2,745	4,881
Communications	200	121	79	185
	<u>18,100</u>	<u>14,463</u>	<u>3,637</u>	<u>18,567</u>
Capital Assets-Non-current:				
Current -				
Culture and recreation:				
Professional services	9,700	9,200	500	9,567
Insurance	--	--	--	1,348
Utilities	7,000	7,589	(589)	6,717
Equipment rental	400	560	(160)	382
Repairs and maintenance	2,700	1,778	922	1,742
Communications	1,200	1,200	--	655
Capital assets	<u>21,000</u>	<u>22,327</u>	<u>(1,327)</u>	<u>--</u>
	<u>\$1,508</u>	<u>\$2,600</u>	<u>\$1,092</u>	<u>\$6,560</u>
Capital Assets:				
Current -				
Culture and recreation:				
Professional services	1,500	1,023	477	1,260
Insurance	--	--	--	1,217
Utilities	10,000	9,273	727	8,876
Equipment rental	400	700	(300)	362
Repairs and maintenance	2,400	1,171	1,229	1,796
Communications	400	301	99	262
	<u>14,700</u>	<u>13,470</u>	<u>1,230</u>	<u>13,763</u>

2025 FUND BALANCE INFORMATION AND PLANNED BUDGET COMPARISON

SCHEDULE OF EXPENSE FUNDS
 BUDGET (2025) (ACTUAL) AND ACTUAL
 Year Ended December 31, 2025

With Comparative Actual Totals for Year Ended December 31, 2024

	2025		Favorable Unfavorable (Difference)	2024
	Budget	Actual		
Business Fund:				
Current -				
Culture and recreation				
Professional services	\$ --	\$ 30	\$ (30)	\$ --
Insurance	--	--	--	1,317
Utilities	1,000	1,007	7	1,007
Repairs and maintenance	1,100	1,075	25	930
	<u>2,100</u>	<u>1,792</u>	<u>308</u>	<u>3,254</u>
Other Fund:				
Current -				
Culture and recreation				
Insurance	--	--	--	1,317
Utilities	170	168	2	160
Equipment rental	170	220	50	800
Repairs and maintenance	330	268	62	--
	<u>1,370</u>	<u>1,376</u>	<u>6</u>	<u>3,097</u>
Billable Work Fund:				
Current -				
Culture and recreation				
Professional services	20,000	19,770	230	20,140
Professional services	1,000	1,004	(4)	1,140
Insurance	--	--	--	1,481
Utilities	10,000	10,000	0	11,241
Repairs and maintenance	4,000	4,000	0	4,000
Commissaries	--	80	(80)	80
	<u>35,000</u>	<u>35,054</u>	<u>54</u>	<u>48,082</u>
Gifts Expense:				
Current -				
Culture and recreation				
Professional services	--	70	(70)	100
Insurance	--	--	--	588
	<u>--</u>	<u>70</u>	<u>(70)</u>	<u>688</u>
Leisure Fund:				
Current -				
Culture and recreation				
Professional services	600	504	96	1,400
Insurance	--	--	--	1,017
Utilities	1,000	1,011	11	1,017
Repairs and maintenance	2,000	2,000	0	1,000
Commissaries	50	60	10	100
Expatrie travel	50	50	0	1,000
	<u>4,200</u>	<u>4,635</u>	<u>435</u>	<u>5,834</u>

IDEAIA FISCAL REGULATION AND PLANNING COMMISSION

SUMMARY OF EXPENSES
BUDGET (GAAP BASIS) AND ACTING
YEAR ENDED DECEMBER 31, 1994

WITH Comparative Actual Totals for Year Ended December 31, 1993

	1993		Variances Favorable (Unfavorable)	1994
	Budget	Actual		Actual
Executive Director's Office				
Current -				
Culture and recreation				
Professional services	\$ 2,400	\$ 2,426	\$ 26	\$ 2,328
Insurance	--	--	--	1,250
Utilities	1,400	1,400	--	1,400
Repairs and maintenance	2,200	2,367	167	2,300
	<u>7,100</u>	<u>6,593</u>	<u>507</u>	<u>6,278</u>
Special funds				
Current -				
Culture and recreation				
Professional services	1,475	1,364	111	1,364
Insurance	--	--	--	1,500
Utilities	11,000	11,007	7	11,000
Repairs and maintenance	1,400	2,201	801	1,800
Special funds	600	644	44	675
Capital outlay	--	--	--	2,250
	<u>14,475</u>	<u>15,222</u>	<u>747</u>	<u>15,600</u>
Executive Director's Office				
Current -				
Culture and recreation				
Personnel services	26,400	26,120	280	25,817
Professional services	870	845	25	845
Professional services	1,000	1,500	500	1,400
Insurance	1,000	1,500	500	1,475
Utilities	1,000	1,000	--	1,000
Equipment rental	500	500	--	500
Repairs and maintenance	4,500	607	3,893	1,875
Communications	800	811	11	800
	<u>36,070</u>	<u>37,883</u>	<u>1,813</u>	<u>36,317</u>
Executive Director's Office				
Current -				
Culture and recreation				
Personnel services	30,400	30,000	400	29,710
Professional services	1,400	1,400	--	1,400
Professional services	1,000	1,000	--	1,000
Insurance	1,000	1,500	500	1,500
Utilities	1,000	1,000	--	1,000
Equipment rental	500	500	--	500
Repairs and maintenance	3,500	1,500	2,000	1,875
Travel	1,000	800	200	800
Communications	1,000	1,000	--	1,000
Capital outlay	20,000	1,875	18,125	--
	<u>58,900</u>	<u>39,600</u>	<u>19,300</u>	<u>39,310</u>

(Continued)

WINDY HARBOR RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENSE FUNDS
 SUBJECT CBAAP BUDGET AND ACTUAL
 Year Ended December 31, 1997

With Comparative Actual Totals for Year 1996 (December 31, 1996)

	1997		Variance Percent Difference	1996
	Budget	Actual		Actual
Amortizable Assets:				
Current -				
Buildings and improvements				
Professional services	\$ 7,075	\$ 4,870	\$ 2,205	\$ 6,870
Insurance	--	--	--	7,280
Utilities	2,417	2,567	150	2,280
Repairs and maintenance	2,360	20	2,340	10
Construction fees	500	550	50	570
Capital outlay	--	--	--	2,250
	<u>12,352</u>	<u>7,457</u>	<u>4,895</u>	<u>12,820</u>
Non-amortizable Assets:				
Capital outlay	<u>10,000</u>	<u>20,700</u>	<u>10,700</u>	<u>21,850</u>
Current Expenses:				
Current -				
Buildings and improvements				
Professional and services	4,500	4,260	240	--
Construction and maintenance	10,175	10,225	50	10,180
Capital outlay	200,547	181,520	19,027	184,870
	<u>205,122</u>	<u>175,005</u>	<u>30,117</u>	<u>195,050</u>
Total expenditures	<u>\$ 1,112,000</u>	<u>\$ 738,072</u>	<u>\$ 373,928</u>	<u>\$ 868,270</u>