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**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH  
CONCORDIA PARISH POLICE JURY  
Ferriday, Louisiana**

**General Purpose Financial Statements  
and Accountant's Compilation Reports**

**December 31, 2003  
and for the Year then Ended**

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 6.2.04

**JERI SUE TOSSPON  
Certified Public Accountant**

11/24/03 11:24

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**CONCORDIA PARISH POLICE JURY**  
Ferriday, Louisiana

General Purpose Financial Statements  
and Accountant's Compilation Reports

December 31, 2003  
and for the Year then Ended

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
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SECTION I

AFFIDAVIT

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
Ferriday, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS**

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**AFFIDAVIT**

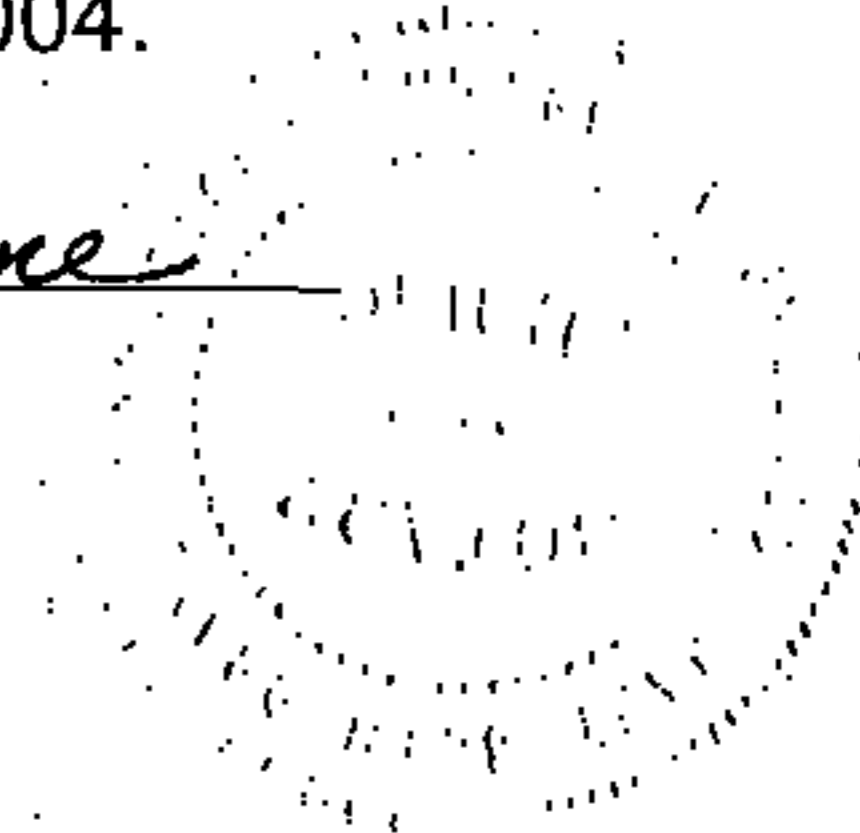
Personally came and appeared before the undersigned authority, Justina Cook, who is duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Consolidated Recreation District #1 of Concordia Parish as of December 31, 2003, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Justina Cook  
Signature

Sworn to and subscribed before me, this 18th day of May, 2004.

Mary Beth Prane  
Notary Public

Officer: Secretary/Treasurer  
Address: P O Box 107  
Ferriday, Louisiana 71334  
Telephone: (318) 757-3105



**SECTION II**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

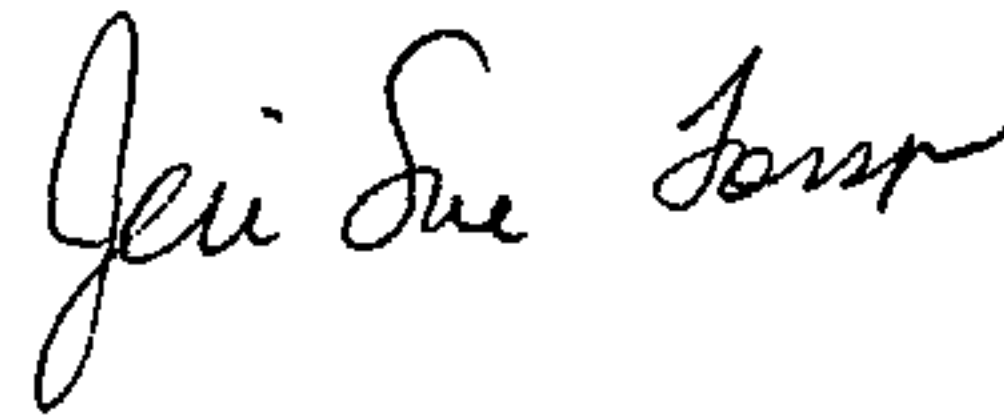
**JERI SUE TOSSPON**  
Certified Public Accountant  
P O Box 445  
Ferriday, Louisiana 71334-0445  
(318)757-9393 Fax (318)757-4185  
jtosspon@iamerica.net

**ACCOUNTANT'S COMPILATION REPORT**

**BOARD OF COMMISSIONERS  
CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**

I have compiled the general purpose financial statements and the supplemental information schedules, as listed in the foregoing table of contents, as of and for the year ended December 31, 2003, in accordance with standards established by the American Institute of Certified Public Accountants.

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



May 4, 2004

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**BALANCE SHEET**  
**(ALL FUND TYPES AND ACCOUNT GROUPS)**  
**DECEMBER 31, 2003**

	Governmental Fund General Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
<b><u>ASSETS</u></b>			
Cash (Note 3)	\$ 82,283		\$ 82,283
Receivables:			
Ad valorem taxes	65,438		65,438
Buildings and equipment (Note 4)		\$ 378,540	378,540
<b>Total Assets</b>	<b><u>\$ 147,721</u></b>	<b><u>\$ 378,540</u></b>	<b><u>\$ 526,261</u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Liabilities - accounts payable	\$ 0		\$ 0
Fund equity -:			
Investment in general fixed assets		\$ 378,540	\$ 378,540
Fund balance, unreserved and undesignated	147,721		147,721
<b>Total Fund Equity</b>	<b><u>\$ 147,721</u></b>	<b><u>\$ 378,540</u></b>	<b><u>\$ 526,261</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 147,721</u></b>	<b><u>\$ 378,540</u></b>	<b><u>\$ 526,261</u></b>

See accompanying notes and accountant's compilation report.



**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**(GOVERNMENTAL FUND - GENERAL FUND)**  
**ONE YEAR ENDED DECEMBER 31, 2003**

**REVENUES**

Ad valorem taxes	\$	72,259
Concessions, fees and services		1,192
YMCA refund		25,000
Interest earned		1,174
		1,174

Total Revenue	\$	99,624
---------------	----	--------

**EXPENDITURES**

Recreation services		
Personal services	\$	31,904
Operating services		19,877
Materials and supplies		2,260
Insurance		4,786
Capital outlay		0
		0

Total Expenditures	\$	58,828
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$	40,796
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FUND BALANCE, JANUARY 1		106,925
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FUND BALANCE, DECEMBER 31	\$	147,721
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See accompanying notes and accountant's compilation report.

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**(GOVERNMENTAL FUND - GENERAL FUND)**  
**BUDGET(CASH BASIS) AND ACTUAL**  
**ONE YEAR ENDED DECEMBER 31, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>RECEIPTS</u></b>			
Ad valorem taxes	\$ 66,267	\$ 68,914	\$ 2,647
Interest earned	800	1,174	374
YMCA refund		25,000	25,000
Concessions, fees and services	700	1,189	489
	<u>        </u>	<u>        </u>	<u>        </u>
Total Receipts	\$ 67,767	\$ 96,277	\$ 28,509
<b><u>DISBURSEMENTS</u></b>			
Recreation services			
Personal services and related benefits	\$ 33,200	\$ 31,904	\$ 1,296
Operating services	23,287	19,877	3,409
Materials and supplies	2,000	2,261	(261)
Insurance	2,200	4,785	(2,585)
Capital outlay	0	0	0
	<u>        </u>	<u>        </u>	<u>        </u>
Total Disbursements	\$ 60,687	\$ 58,827	\$ 1,859
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	\$ 7,080	\$ 37,450	\$ 30,370
CASH AND CERTIFICATES OF DEPOSIT BALANCE, JANUARY 1	<u>44,833</u>	<u>44,833</u>	<u>0</u>
CASH AND CERTIFICATES OF DEPOSIT BALANCE, DECEMBER 31	<u>\$ 51,913</u>	<u>\$ 82,283</u>	<u>\$ 30,370</u>

See accompanying notes and accountant's compilation report.

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**NOTES TO FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2003

**NOTE 1 - INTRODUCTION**

Consolidated Recreation District #1 of Concordia Parish (Recreation District #1) was created by an ordinance of the Concordia Parish Police Jury on November 27, 1957, in accordance with Louisiana Revised Statute 33:4564. The Recreation District #1 is governed by a board of five commissioners who are qualified voters and residents of the District. The commissioners are jointly referred to as the board of commissioners and appointed by the members of the Concordia Parish Police Jury. The commissioners serve terms of five years, which expire on a rotating basis. The Recreation District was created for the purpose of owning and operating playgrounds and other facilities in the district and to initiate activities that promote recreation for the general health and well-being of youth. The commissioners have elected not to receive any compensation. In addition, the District employs no full-time employees.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation** - The accompanying financial statements 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.

**B. Reporting Entity** - As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia Parish. 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 Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component 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
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. 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 a voting majority of the Recreation District's board and said board is fiscally dependent on the police jury, the District was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

C. Fund Accounting - The Recreation District uses a fund and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the Recreation District is classified as a governmental fund. The General Fund accounts for the District's general activities, including the collection and disbursement of specific or legally restricted monies and the

acquisition or construction of general fixed assets.

D. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures.

Revenues - Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when the interest is earned and could be withdrawn.

Substantially all other revenues are recognized when received.

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

E. Budgets - The Recreation District's budget is prepared on a cash basis of accounting. Unexpended appropriations lapse at year end, and the Recreation District does not employ encumbrance accounting.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses for the General Fund:

Excess of revenues and other sources over expenditures and other uses (budget basis)	\$37,450
Adjustments for:	
Receivables	3,346
Payables	<u>-0-</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$40,796</u>



**F. Cash and Cash Equivalents** - Cash includes amounts in interest bearing demand deposits and cash equivalents include amounts in time deposits. Time deposits are stated at cost. 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.

**G. Fixed Assets** - Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated historical cost, using the current cost for like items, if historical cost is not available.

**H. 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.

### **NOTE 3 - CASH AND CERTIFICATES OF DEPOSIT**

At December 31, 2003, the District has cash and certificates of deposits (book balances), totaling \$82,283, as follows:

Demand deposits	\$ 15,615
Certificates of deposit	<u>66,668</u>
Total	<u>\$ 82,283</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2003, the District has \$84,469 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

### **NOTE 4 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for the year ended December 31, 2003, follows:

	<u>Land</u>	<u>Facilities</u>	<u>Equipment</u>	<u>Total</u>
Balance, January 1, 2003	\$50,000	\$316,150	\$12,390	\$378,540
Additions	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance, December 31, 2003	<u>\$50,000</u>	<u>\$316,150</u>	<u>\$12,390</u>	<u>\$378,540</u>

At December 31, 1998, the assets are recorded as per the last available set of audited financial statements which was prepared as of December 31, 1996. The District had been essentially inactive since that time up until 1999.

#### NOTE 5 - LEVIED TAXES

The District is authorized to and has levied a 2.92 mill ad valorem tax for 2003 for the operation and maintenance of the District. This tax was enacted by the voters of the District in July, 1998 and will continue for 10 years.

#### NOTE 6 - YMCA REFUND

In 2002, it was decided by the Courts that the amount of \$25,000 per year for three years was due from the District to fund the operations of a YMCA in Concordia Parish. At a meeting held in October, 2002, the board rescinded all past actions regarding this amount and ratified the three year contract. The first payment of \$25,000 was made at that time.

As of the current date, the status of the YMCA in Concordia Parish is not clear but seems to be defunct. The \$25,000 paid by the District in 2002 was refunded in 2003.

#### NOTE 7 - EMPLOYEE BENEFITS

The District has no full-time employees and does not participate in any retirement plan. It does not offer any other employee benefits.

SECTION III

REPORT ON AGREED UPON PROCEDURES



## **JERI SUE TOSSPON**

Certified Public Accountant  
P O Box 445  
Ferriday, Louisiana 71334-0445  
(318)757-9393 Fax (318)757-4185  
jtosspon@iamerica.net

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

To the Board of Directors

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Consolidated Recreation District #1 of Concordia Parish (Recreation District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Recreation District's compliance with certain laws and regulations during the period 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 representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### **Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and will determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures in excess of \$15,000.

#### **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 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 procedure (3) were also included on the listing obtained from management in agreed upon procedure (2) as immediate family members.

None of the persons employed during the period were also included as immediate family members in item (2).

### **Budgeting**

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

Management provided us with a copy of the original budget.

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

The final revised budget was noted as approved on October 15, 2002.

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

Revenues exceeded the budgeted amounts by 42%. Expenditures were within 5% of budgeted amounts.

MANAGEMENT RESPONSE - Revenues included \$25,000 which was refunded from the YMCA of Concordia Parish which was not expected. Management will amend the budget when such unexpected revenues or expenditures occur in the future.

### **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 the selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

The payments were properly coded to the correct fund and general ledger accounts.

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

The payments were properly approved by the Secretary/Treasurer of the District.

### **Meetings**

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

The Recreation District is required to post a notice of each meeting and the accompanying agenda on the door of the district's office. Management has asserted in the attached Compliance Questionnaire that this is being done.

### **Debt**

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

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

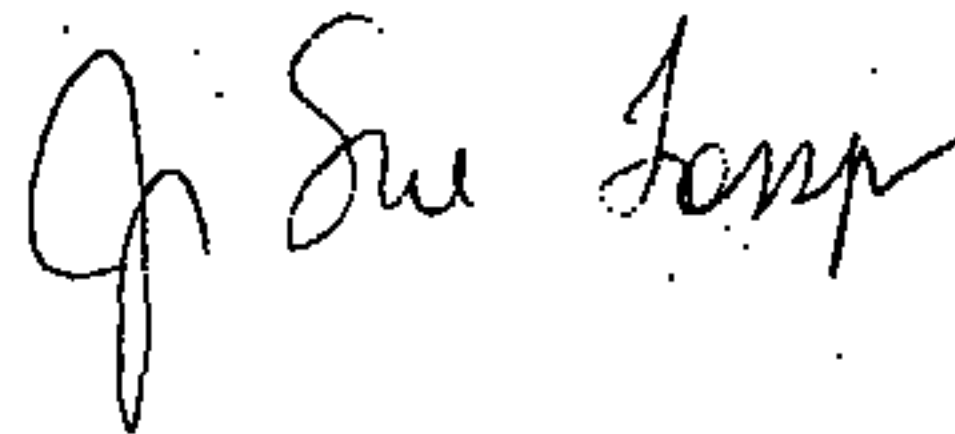
### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance or gifts.

There were no payments of this nature to employees noted during 2003.

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 our attention that would have been reported to you.

This report is intended solely for the use of management of the Consolidated Recreation District #1 of Concordia Parish 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.



May 4, 2004

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

01-26-04 (Date Transmitted)

Jeri Sue Tosson, CPA

P. O. Box 445

Ferriday, LA 71334

(Auditors)

*In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.*

*These representations are based on the information available to us as of (date of completion/representations).*

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No [  ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No [  ]

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

Yes [] No [  ]

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

Yes [] No [ ]

**Meetings**

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

Yes [] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No [ ]

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Justina Cook Secretary 01/26/04 Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

Dolores C. Thomas President 01/26/04 Date