

6/17  
ACCOUNTS  
RECEIVABLE  
200 JUL -2 20 0-04

ENTERPRISE RECREATIONAL DISTRICT  
CATBOUILA PARISH POLICE JURY  
COMPONENT UNIT FINANCIAL STATEMENTS  
INDIVIDUAL FUNDS  
DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the state auditor and will be provided to the public. This report is not for distribution outside the state. It is the property of the state auditor and will be returned to the state auditor, or the board of the parish board of audit, upon request.

Release Date 8-25-01

ENTERPRISE RECREATIONAL DISTRICT  
CATBOULE PARISH POLICE JURY  
ENTERPRISE, LA

CONTENTS

---

	EXHIBIT	PAGE NO.
Accountant's Report on Component Unit Financial Statements		1
Independent Accountant's Report on Agreed-Upon Procedures		2-4
Combined Balance Sheet December 31, 2000/1999		5
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings - System Revenues for the year ended December 31, 1999, and December 31, 2000		6
Notes to Financial Statements		7-10
Management Letter Comments		11

**Grant L. Wilbanks**  
**Certified Public Accountant**  
100 East Oak Street • P. O. Box 98  
Juno, Louisiana 71302

Telephone  
504-982-2800 (09)  
504-982-2896 (11)  
wilbanks@verizon.net

Member  
AICPA  
ISCPA



**ACCOUNTANT'S COMPILATION REPORT ON  
COMPONENT UNIT FINANCIAL STATEMENTS**

Board of Commissioners  
Enterprise Recreational District  
Catahoula Parish Police Jury  
Enterprise, LA

I have compiled the component unit financial statements, and supplemental information of the Enterprise Recreational District, as of and for the year ended December 31, 2000 and December 31, 1999 as listed in the table of contents, in accordance with Statements of 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provision of state law, I have issued a report, dated February 15, 2001 on the results of our audit-on-upon procedures.

February 15, 2001  
Juno, Louisiana

  
Grant L. Wilbanks, CPA

# *Grant L. Wilbanks*

*Certified Public Accountant*  
100 East Oak Street • P. O. Box 60  
Jena, Louisiana 71042

Member:  
AICPA  
FACSA



Telephone:  
318-962-2695 (OO)  
318-962-2696 (FF)  
wilbanks@vcom.net

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

To the Management of  
Entergy Recreational District  
Catahoula Parish Police Jury  
Entergy, LA

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Entergy Recreational District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Entergy Recreational District compliance with certain laws and regulations during the year ended December 31, 2000 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 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

\* I found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

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

\* Management provided me with the required list.

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

\* None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

#### **Budgeting**

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

\* Obtained.

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

\* Traced to budget & amendments.

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%.

\* None found.

#### **Accounting and Reporting**

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

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

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

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

\* All 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 documentation supporting each of the six selected disbursements did indicate approval from the accountant and the chairman of the Board of Commissioners.

### **Meetings**

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

\* The District held required meetings.

### **Bank**

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 instruments.

\* 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 instruments.

### **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.

\* I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. Contract labor was paid and 1099's were issued.

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

This report is intended solely for the use of management of Enterprise Vocational District 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.



Grant L. Millbanks, CPA  
Baton Rouge, Louisiana  
February 15, 2008

**ENTERPRISE REGULATION DISTRICT**  
**CATAWBA PARISH POLICE JURY**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2000**

	SYSTEM REVENUE	GENERAL FIXED ASSETS	2000 TOTAL MEMO ONLY	1999 TOTAL MEMO ONLY
<b>ASSETS</b>				
Cash				
Operating	\$35,089		\$35,089	\$30,548
Total Cash	\$35,089	\$0	\$35,089	\$30,548
Current Receivables	\$26,741		\$26,741	\$26,718
Fixed Assets (Notes 4)		\$98	\$98	\$107
<b>TOTAL ASSETS</b>	<b>\$61,830</b>	<b>\$98</b>	<b>\$61,928</b>	<b>\$57,373</b>
<b>LIABILITIES</b>				
Accounts Payable	\$0		\$0	\$0
Deductions Payable from Taxes	\$256		\$256	\$256
<b>TOTAL LIABILITIES</b>	<b>\$256</b>		<b>\$256</b>	<b>\$256</b>
<b>RETAINED EARNINGS</b>				
Investment in Fixed Assets				
Retained earnings		\$98	\$98	\$107
Unreserved	\$61,574	\$0	\$61,524	\$57,014
Total Fund Equity	\$61,574	\$98	\$61,672	\$57,121
Total Liability and Equity	\$61,830	\$98	\$61,928	\$57,373

SEE ACCOUNTANT'S COMPILATION REPORT

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**INTERMEDIATE JURISDICTION DISTRICT  
CATACOLA PARISH POLICE JURY**

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
For the Year ended December 31, 2000 and December 31, 1999

<u>REVENUE</u>	<u>2000</u>	<u>1999</u>
AD VALOREM TAX	\$21,068	\$24,825
MIAMI PLANT	\$4,053	\$3,291
<b>TOTAL REVENUE</b>	<b>\$25,121</b>	<b>\$28,116</b>
<u>EXPENSES</u>		
SALARIES	\$5,866	\$5,200
OFFICE SUPPLIES/EXPENSES	\$4,575	\$1,200
PEST CONTROL	\$600	\$600
INSURANCE	\$2,753	\$2,573
PAYROLL TAX	\$2,041	\$1,000
UTILITIES	\$5,499	\$3,249
FUTA	\$493	\$493
CONTRACT LABOR	\$1,499	\$1,788
MISCELLANEOUS	\$1,426	\$2,022
<b>TOTAL OPERATING EXPENSES</b>	<b>\$25,082</b>	<b>\$22,432</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$39</b>	<b>\$5,684</b>
<u>NON-OPERATING REVENUE</u>		
INTEREST INCOME	\$1,542	\$468
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$1,542</b>	<b>\$468</b>
<b>NET INCOME</b>	<b>\$4,681</b>	<b>\$6,152</b>
<b>RETAINED EARNINGS BEG. OF YEAR</b>	<b>\$57,014</b>	<b>\$50,874</b>
<b>RETAINED EARNINGS END OF YEAR</b>	<b>\$61,695</b>	<b>\$57,014</b>

SEE ACCOUNTANT'S COMPILATION REPORT  
THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS  
STATEMENT

NOTES TO  
FINANCIAL STATEMENTS

**ENTERPRISE RECREATIONAL DISTRICT  
CATAHOULA PARISH POLICE JURY**

**Notes to Financial Statements**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Enterprise Recreational District was created by incorporating under the provisions of Louisiana R.S. 1980, Title 12, Chapter 2, as amended, on January 01, 1980, for the purpose of providing recreational opportunity to the members of Enterprise Recreational District of Catahoula Parish. Therefore, Enterprise Recreational District, organized as an independent non-profit corporation, is the reporting entity.

Enterprise Recreational District is a component unit of the Catahoula Parish Police Jury. Applicable funds flow from the Catahoula Parish Police Jury directly to Enterprise Recreational District, accounts for these funds in their records according to the required procedures that would be employed by the District.

**Fund Accounting:**

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Governmental Funds-**

**General (Maintenance) Fund**

The General (Maintenance) Fund is the general operating fund of the recreational district. It is used to account for all financial resources except those required to be accounted for in another fund.

**Fixed Assets-** General fixed assets have been acquired for general operational purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated fixed assets are recorded as general fund assets at estimated fair market value at the time received.

No property owned by the Recreational District, except one copy.

**Basis of Accounting:**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing

of the measurements made, regardless of the measurement basis applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net asset assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liabilities are incurred, except that principal and interest on general long-term debt is recognized as an expenditure when due.

#### **Total Columns on Combined Statements-**

The columns on the Combined Statement are captioned "nonconsolidation only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

## **2. AD VALOREM TAXES**

Ad Valorem Taxes are levied on July 20, become due when billed by the Parish Tax Collector and become delinquent January 1, of the following year.

For the year ended December 31, 2000 taxes were levied, and dedicated as follows:

	TAX ASSESSED	MILLS
General (Maintenance/Fund)	\$26,741	15.00

Income is recognized when levied in the revenue fund.

## **3. ACCOUNTS RECEIVABLE**

Ad Valorem Tax Receivable

## **4. CHANGES IN LONG-TERM DEBT-**

No debt, long-term or short-term.

## **5. GENERAL FIXED ASSETS**

A summary of General Fixed Assets (property, plant and equipment) at December 31, 2000:

	12/31/99			12/31/00
	Balance	Additions	Depreciation	Balance
Capital	\$197	0	\$0	\$0

#### 6. BOARD MEMBER FEES

No Board Fees were paid for the year then ended December 31, 2000

#### 7. ACCUMULATED SICK LEAVE AND VACATION

The District does not accumulate sick leave or vacation for employees.

#### 8. LITIGATION

The District had no outstanding judgments or pending litigation as of December 31, 2000.

#### 9. RETIREMENT PLANS

The system does not offer its employees a retirement plan. All employees are in the social security system.

**ENTERPRISE RECREATIONAL DISTRICT  
CATALOUHA PARISH POLICE JURY**

**Management Letter Comments**

**December 31, 2000**

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvement, and the District's response. I have also listed the prior year management letter comments (if any) and management's response to those comments.

**A) Prior Year Management Letter Comments and Management's Response:**

No Comments Required.

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

\_\_\_\_\_, L.S.A. (Date Transmitted)

\_\_\_\_\_  
CRAIG L. WILLIAMS, CPA  
P.O. Box 34  
Terre, LA 71382 (Auditor)

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

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

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 30:2212, 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 position, from anyone that would constitute a violation of LSA-RS 42:1104-1104.

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, 1990, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 30:1301-14) or the budget requirements of LSA-RS 30:34.

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 44:35.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:505, and/or 24:52, as applicable.

Yes  No

