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**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
OAKDALE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS AND ACCOUNTANT'S COMPILATION REPORT

Year Ended December 31, 1999

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 JUL 2 6 2000

Royce T. Scimemi, CPA, Inc.
Oberlin, LA

**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
OAKDALE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS AND ACCOUNTANT'S COMPILATION REPORT

Year Ended December 31, 1999

Royce T. Scimemi, CPA, Inc.
Oberlin, LA

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ROYCE T. SCIMEMI, CPA, INC.



CERTIFIED PUBLIC ACCOUNTANT

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Member
American Institute of
Certified Public Accountants

Royce T. Scimemi, CPA

Adena T. LeJeune, MPA, CPA

Member
Society of Louisiana
Certified Public Accountants

ACCOUNTANT'S COMPILATION REPORT

June 2, 2000

Board of Directors
Allen Parish Recreation District No. 1
of Oakdale
Oakdale, Louisiana

I have compiled the accompanying general purpose financial statements of the Allen Parish Recreation District No. 1 of Oakdale, a component unit of the Allen Parish Police Jury, as of December 31, 1999, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of 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 *Louisiana Governmental Audit Guide* and provisions of state law, I have issued a report dated June 2, 2000, on the results of our agreed-upon procedures.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.

Allen Parish Recreation District No. 1

Oakdale, Louisiana

Combined Balance Sheet -- All Fund Types and Account Groups December 31, 1999

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
Assets			
Cash and Cash Equivalents	\$ 41,291	\$ -	\$ 41,291
Investment Securities Held to Maturity	94,200	-	94,200
Ad Valorem Taxes	54,310	-	54,310
State Revenue Sharing Receivable	1,458	-	1,458
Accrued Interest Receivable	2,106	-	2,106
Land	-	35,000	35,000
Buildings	-	30,000	30,000
Pools and Equipment	<u>-</u>	<u>141,359</u>	<u>141,359</u>
Total Assets	<u><u>\$ 193,365</u></u>	<u><u>\$ 206,359</u></u>	<u><u>\$ 399,724</u></u>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$ 339	\$ -	\$ 339
Payroll Taxes Payable	<u>829</u>	<u>-</u>	<u>829</u>
Total Liabilities	<u>1,168</u>	<u>-</u>	<u>1,168</u>
Fund Equity:			
Investment in General Fixed Assets	-	206,359	206,359
Fund Balance:			
Reserve for Potential Contingencies	125,000	-	125,000
Unreserved – Undesignated	<u>67,197</u>	<u>-</u>	<u>67,197</u>
Total Fund Equity	<u>192,197</u>	<u>206,359</u>	<u>398,556</u>
Total Liabilities & Fund Equity	<u><u>\$ 193,365</u></u>	<u><u>\$ 206,359</u></u>	<u><u>\$ 399,724</u></u>

See accompanying notes and accountant's report.

Allen Parish Recreation District No. 1
Oakdale, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance --
Governmental Fund Type

For the Year Ended December 31, 1999

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 61,628
State Revenue Sharing	4,399
Fees and Services	5,149
Interest	<u>7,679</u>
Total Revenues	<u>78,855</u>
 Expenditures:	
Current:	
Culture and Recreation:	
Capital Outlays	8,476
Insurance	5,406
Materials and Supplies	6,570
Office Expense	374
Personal Services and Related Benefits	26,239
Pool Repairs	5,267
Professional Services	759
Recreational Activities	8,238
Training	1,020
Utilities	2,999
Unrealized loss on investments	<u>8,780</u>
Total Expenditures	<u>74,128</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 4,727
 Fund Balance at Beginning of Year	 <u>187,470</u>
Fund Balance at End of Year	<u><u>\$ 192,197</u></u>

See accompanying notes and accountant's report.

Allen Parish Recreation District No. 1
Oakdale, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance --
Budget (Cash Basis) and Actual (Cash Basis) --
General Fund Type

For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Ad Valorem Taxes	\$ 52,500	\$ 53,100	\$ 600
State Revenue Sharing	4,500	4,424	(76)
Fees and Services	5,100	5,149	49
Bond Discount	75	-	(75)
Interest	<u>7,650</u>	<u>7,639</u>	<u>(11)</u>
Total Revenues	<u>69,825</u>	<u>70,312</u>	<u>487</u>
 Expenditures:			
Current:			
Culture and Recreation:			
Accounting and Auditing	750	759	(9)
Capital Outlays	0	8,476	(8,476)
Deductions from Ad Valorem Taxes	1,600	1,587	13
Insurance	5,100	5,179	(79)
Maintenance	5,275	5,267	8
Materials and Supplies	6,500	6,570	(70)
Office Expense	325	374	(49)
Personal Services and Related Benefits	26,250	26,239	11
Recreational Activities	16,700	8,238	8,462
Training	1,020	1,020	0
Utilities	<u>2,700</u>	<u>2,887</u>	<u>(187)</u>
Total Expenditures	<u>66,220</u>	<u>66,596</u>	<u>(376)</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 3,605	 3,716	 111
 Fund Balance at Beginning of Year	 <u>139,725</u>	 <u>139,725</u>	 <u>-</u>
Fund Balance at End of Year	<u>\$ 143,330</u>	<u>\$ 143,441</u>	<u>\$ 111</u>

See accompanying notes and accountant's report.

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Notes to Financial Statements

December 31, 1999

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Allen Parish Recreation District No. 1 of Oakdale was created by the Allen Parish Police Jury. The District is governed by a board of five commissioners who are appointed by the Allen Parish Police Jury. The District establishes regulations governing the parks and provides administration, management, maintenance and operation of the facilities.

The financial statements of the Allen Parish Recreation District No. 1 of Oakdale have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Allen Parish Recreation District No. 1 of Oakdale includes all funds, account groups, et cetera, that are within the oversight responsibility of the Allen Parish Recreation District No. 1 of Oakdale.

As the governing authority, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (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 Allen 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. These criteria include

- I. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Allen Parish 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 Allen Parish Police Jury.
- II. Organizations for which the Allen Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Allen Parish Police Jury.
- III. Organizations for which the reporting entity's financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Allen Parish Recreation District No. 1 of Oakdale is a component unit of the Allen Parish Police Jury's reporting entity.

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Notes to Financial Statements

December 31, 1999

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- CONTINUED

2. Fund Accounting

The Allen Parish Recreation District No. 1 of Oakdale 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 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 financial resources.

The following funds and groups of accounts are used by the District:

Governmental Funds:

Funds of the District are classified as governmental funds. Governmental funds account 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. Governmental funds of the district include:

General Fund -- the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.

Account Groups:

General Fixed Assets Account Group -- fixed assets of governmental funds are recorded as expenditures at the time they are 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. All fixed assets are valued at historical cost.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its 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 all governmental fund types. 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.

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Notes to Financial Statements

December 31, 1999

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- CONTINUED

The government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, state revenue sharing and interest.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. 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.

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, 1999, the District had \$41,933 in deposits (collected bank balances), all of which was secured from risk by federal deposit insurance.

5. Budget

A general fund budget is adopted on a cash basis, which is not consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Directors for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level. The final budget for 1999 includes the original budget and all amendments.

6. Total Columns on Statements

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 is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Notes to Financial Statements

December 31, 1999

NOTE B -- AD VALOREM TAXES

For the year ended December 31, 1999, taxes were levied on property with taxable assessed valuations as follows:

Assessed valuation	\$18,857,116
Millage	2.97 mils

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE C -- CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>12/31/98</u> <u>Balance</u>	<u>Net 1999</u> <u>Additions</u>	<u>12/31/99</u> <u>Balance</u>
Land	\$ 35,000	\$ 0	\$ 35,000
Buildings	30,000	0	30,000
Recreation equipment and pools	<u>132,883</u>	<u>8,476</u>	<u>141,359</u>
	<u>\$ 197,883</u>	<u>\$ 8,476</u>	<u>\$ 206,359</u>

NOTE D -- RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains only general liability insurance coverage. Management believes such coverage and self-insurance is sufficient to fund any contingent losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE E -- RESERVED FUND BALANCE

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. Generally, the purpose for each is indicated by the account title on the face of the balance sheet. The General Fund reserve for potential contingencies includes funds reserved as self-insurance against future contingencies from property damage that is not covered by the districts commercial insurance coverage.

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Notes to Financial Statements

December 31, 1999

NOTE F -- BUDGETARY VS. GAAP REPORTING RECONCILIATION

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis) - General Fund Type presents comparisons of the legally adopted budget (more fully described in Note A) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1999 is presented below:

	<u>General</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (cash basis)	\$ 3,716
Adjustments:	
To adjust revenues for ad valorem tax accrual	10,115
To adjust revenues for state revenue sharing accrual	(25)
To adjust revenues for interest accrual	40
To adjust expenditures for accounts payable accrual	(339)
To adjust expenditures for unrealized loss on investments	<u>(8,780)</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis)	\$ 4,727

NOTE G -- RESTATEMENT OF PRIOR YEAR FUND BALANCE

In previous years, the District's investments were reported at cost or amortized cost, which approximated market. GASB Statement 31 generally mandates that investments be reported in the financial statements at their fair value. For this purpose, the "the fair value" or investment is defined as follows:

Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. If a quoted market price is available for an investment, the fair value to be used in applying this Statement is the total of the number of trading units of the instrument times the market price per unit.

All investment income, including changes in the fair value of investments, should be recognized in the operating statement. The effects of the above mentioned implementation of GASB 31 and subsequent restatement of fund balance is as follows as of December 31, 1999.

	<u>Originally Presented</u>	<u>As Presented</u>	<u>Difference</u>
Fund balance - General Fund	\$ 187,158	\$ 187,470	\$ 312

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Notes to Financial Statements

December 31, 1999

NOTE G -- RESTATEMENT OF PRIOR YEAR FUND BALANCE -- CONTINUED

Reported investment earnings for the year ended December 31, 1999 are as follows.

Interest	\$ 6282
Unrealized Loss	<u>(8780)</u>
	<u>\$ (2498)</u>

ROYCE T. SCIMEMI, CPA, INC.



CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 2, 2000

Board of Directors
Allen Parish Recreation District No. 1
of Oakdale
Oakdale, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Allen Parish Recreation District No. 5 of Oberlin and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Allen Parish Recreation District No. 1 of Oakdale's compliance with certain laws and regulations during the year ended December 31, 1999, 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 determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures for materials and supplies exceeding \$15,000 or expenditures for public works exceeding \$100,000 were made 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 42:1101-1124 (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 in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Budgeting

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

Management provided me with a copy of the amended budget.

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

I traced the unanimous adoption of the original budget to the minutes of a meeting held on 11/17/98. I also traced the only amendment of the budget to the minutes of a meeting held 12/17/99.

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

Actual revenues did not fail to meet budgeted revenues by 5% or more, and actual expenditures did not exceed budgeted amounts by 5% or more.

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

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

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

The payments received proper approvals.

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 meeting law).

Based on my inspection of excerpts from the official journal and ad copy sent to the journal, a notice publicizing each meeting appeared in the local journal.

Debt

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

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

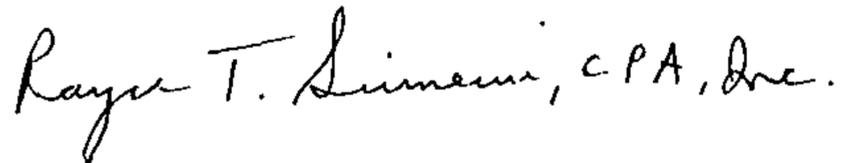
Advances and Bonuses

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

A reading of the minutes of the District indicated no payments for any bonuses, advances or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Allen Parish Recreation District No. 1 of Oakdale, Louisiana, the Allen Parish Police Jury 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Royce T. Scimemi, CPA, Inc.

LOUISIANA ATTESTATION QUESTIONNAIRE

March 11, 2000

To Royce Scimemi
Certified Public Accountant

In connection with your compilation of our financial statements as of December 31, 1999 and for the period 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 December 31, 1999.

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 [X] 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 [X] 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 [X] 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 39:43.

Yes [X] 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 [X] No []

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

Yes [X] No []

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

Yes [X] No []

Meetings

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

Yes [X] 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 47:1410.60.

Yes [X] No []

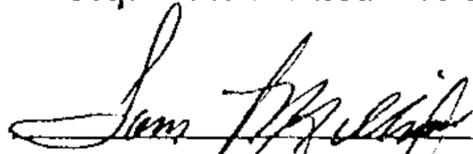
Advances and Bonuses

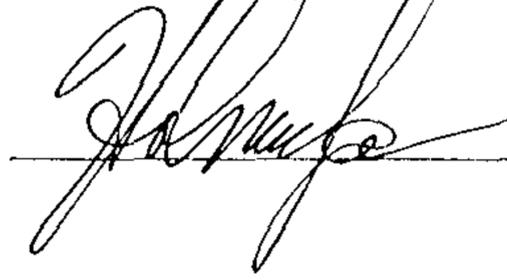
It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] 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.

 _____ Sec/Treas 4/11/00 Date

 _____ President 4/11/00 Date

OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
Oakdale, Louisiana

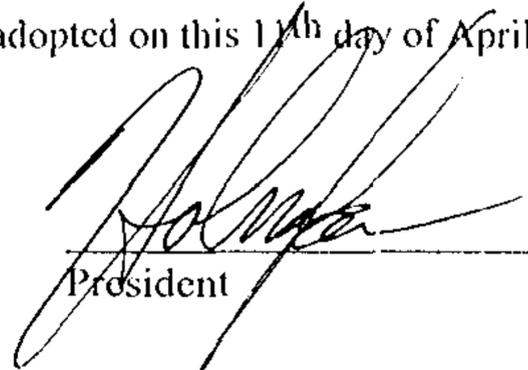
April 11, 2000

BE IT RESOLVED BY THE Oakdale Recreation District No. 1 Board of Commissioners at its regular meeting held on April 11, 2000, the Board has complied with all laws and regulations and internal controls over compliance with such laws and regulations as enumerated in the Louisiana Attestation Questionnaire as of and for the year ended December 31, 1999.

The above Resolution was offered by, Webster Duncan, seconded by, Joe David Odom and carried unanimously.

The Chairman therefore declared the Resolution adopted on this 11th day of April, 2000.


Secretary


President

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Schedule of Findings

Year Ended December 31, 1999

Article 7, Section 14 of the Louisiana Constitution states "A. Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property or things of value of the state or of any political subdivision shall not be loaned, pledged or donated to or for any person, association, or corporation, public or private". The district donated a total of \$7,800 to local athletics associations in violation of the above referenced section.

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE

Corrective Action Plan

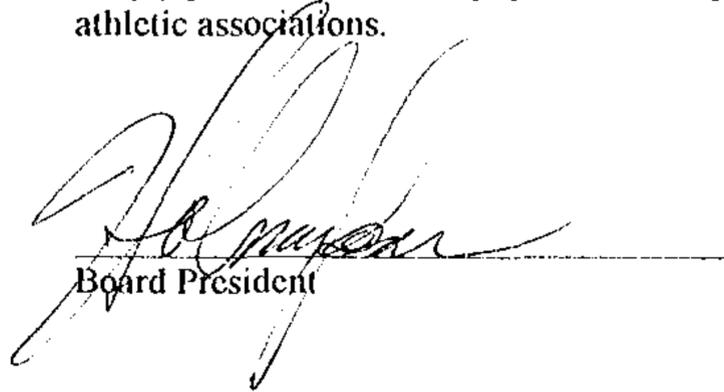
Year Ended December 31, 1999

Prior Year Findings:

There were no prior year findings.

Current Year Findings:

The districts governing board was unaware of the restriction contained in Article 7, Section 14 of the Louisiana Constitution. From this date forward, the district will simply purchase certain equipment and supplies necessary for recreational use by the athletic associations.



Board President