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**OAKDALE RECREATION DISTRICT NO. 1**  
**OF ALLEN PARISH**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 7-24-96

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

Component Unit Financial Statements  
For the Year Ended December 31, 1995

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May 14, 1996

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

We have compiled the accompanying balance sheet of the Oakdale Recreation District No. 1 of Allen Parish as of December 31, 1995 and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule 1, which is presented for only supplementary analysis purposes, 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 and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Oakdale Recreation District's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
ROZIER, HARRINGTON & McKAY  
Certified Public Accountants

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

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

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memorandum) Only</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 28,917	\$ -	\$ 28,917
Investments	100,000	-	100,000
Unamortized Bond Premium	1,818	-	1,818
Revenues Receivable:			
Ad Valorem Taxes	43,285	-	43,285
State Revenue Sharing	1,958	-	1,958
Accrued Interest Receivable	2,675	-	2,675
Land	-	35,000	35,000
Buildings	-	30,000	30,000
Pools and Equipment	-	<u>132,883</u>	<u>132,883</u>
<b>Total Assets</b>	<u>\$ 178,653</u>	<u>\$ 197,883</u>	<u>\$ 376,536</u>
<b>Liabilities and Fund Equity</b>			
Liabilities:			
Due to Other Governments	\$ 1,446	\$ -	\$ 1,446
Unamortized Bond Discount	<u>559</u>	<u>-</u>	<u>559</u>
<b>Total Liabilities</b>	<u>2,005</u>	<u>-</u>	<u>2,005</u>
Fund Equity:			
Investment in General Fixed Assets	-	197,883	197,883
Fund Balance Unreserved - Undesignated	<u>176,648</u>	<u>-</u>	<u>176,648</u>
<b>Total Fund Equity</b>	<u>176,648</u>	<u>197,883</u>	<u>374,531</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>\$ 178,653</u>	<u>\$ 197,883</u>	<u>\$ 376,536</u>

See Accountant's Report.

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

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

	<u>General Fund</u>
<b>Revenues:</b>	
Ad Valorem Taxes	\$ 45,221
State Revenue Sharing	5,899
Fees and Services	--
Bond Discount	129
Interest	<u>8,742</u>
<b>Total Revenues</b>	<b><u>\$ 59,991</u></b>
<b>Expenditures:</b>	
<b>Current:</b>	
<b>Culture and Recreation:</b>	
Personal Services and Related Benefits	12,803
Operating Services	--
Materials and Supplies	2,414
Insurance	4,216
Accounting and Auditing	2,892
Utilities	2,567
Office Expense	1,030
Contributions for Youth Recreational Activities	9,345
Deductions from Ad Valorem Taxes	1,446
Pool Repairs	49,700
Bond Premium	119
Rent	350
Capital Outlay	<u>--</u>
<b>Total Expenditures</b>	<b><u>86,882</u></b>
Excess (Deficiency) of Revenues Over Expenditures	(26,891)
<b>Fund Balance at Beginning of Year</b>	<b><u>203,539</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 176,648</u></b>

See Accountant's Report.

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

**GENERAL FUND**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Cash Basis) and Actual (Cash Basis)  
For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>			
Ad Valorem Taxes	\$ 45,200	\$ 44,458	\$ (742)
State Revenue Sharing	5,900	5,915	15
Interest	8,700	8,742	42
Bond Discount	<u>130</u>	<u>129</u>	<u>(1)</u>
<b>Total Revenues</b>	<b><u>\$ 59,930</u></b>	<b><u>\$ 59,244</u></b>	<b><u>(686)</u></b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Culture and Recreation:</b>			
Personal Services and Related Benefits	\$ 12,700	\$ 12,803	\$ (103)
Materials and Supplies	2,450	2,414	36
Insurance	4,200	4,216	(16)
Utilities	2,600	2,567	33
Office Expense	1,000	1,029	(29)
Audit Fee	2,900	2,892	8
Contributions for Youth Recreational Activities	9,400	9,345	55
Deductions from Ad Valorem Taxes	1,400	1,413	(13)
Pool Repairs	49,700	49,700	--
Rent	350	350	--
Bond Premium	<u>100</u>	<u>119</u>	<u>(19)</u>
<b>Total Expenditures</b>	<b><u>86,800</u></b>	<b><u>86,848</u></b>	<b><u>(48)</u></b>
Excess (Deficiency) of Revenues Over Expenditures	(26,870)	(27,604)	(734)
<b>Fund Balance at Beginning of Year</b>	<b><u>157,783</u></b>	<b><u>157,783</u></b>	<b><u>--</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 130,913</u></b>	<b><u>\$ 130,179</u></b>	<b><u>\$ (734)</u></b>

See Accountant's Report.

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

Supplemental Information

For the Year Ended December 31, 1995

Schedule of Per Diem Paid Commissioners

	<u>1995</u>
Holman Jones, Chairperson	\$ -0-
Jimmie Odom	-0-
Joseph Odom	-0-
Tallie Perkins	-0-
Webster Duncan	<u>-0-</u>
 Total	 <u>\$ -0-</u>

The Schedule of Per Diem to Commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:4564(B) provides that the Board of Commissioners receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings in each year. The members of the Board elected not to receive a per diem for attending meetings during the year ended December 31, 1995.

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April 26, 1996

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Oakdale Recreation District No. 1 of Allen Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Oakdale Recreation District No. 1 of Allen Parish's compliance with certain laws and regulations during the year ended December 31, 1995, included in the *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, we 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).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

*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 us 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 us with all payroll records.

4. Determine whether any of those employees included in the records 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 (agreed-upon procedure (3)) appeared on the payroll records provided by management in agreed-upon procedure (2).

*Budgeting*

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

Management provided us with a copy of the original and amended budgets.

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

We traced the adoption of the original budget to the minutes of a meeting held on August 23, 1994, which indicated that the budget was unanimously adopted by the Governing Board of the Oakdale Recreation District No. 1 of Allen Parish. We traced adoption of the amended budgets to the minutes of a meeting held June 13, 1995 and November 17, 1995. The Governing Board unanimously approved the amended budgets.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Variances did not exceed five percent (5%).

*Accounting and Reporting*

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

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

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

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

All 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 indicated that each check was signed by the Secretary/Treasurer and the Chairman of the Board. No further approval was required.

*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).

Oakdale Recreation District No. 1 of Allen Parish is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

*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.

We inspected the cash receipts journal 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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

This report is intended solely for the use of management of the Oakdale Recreation District No. 1 of Allen 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.



ROZIER, HARRINGTON & McKAY  
Certified Public Accountants