



DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION
**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
CONDUCTED ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Ward 18 Recreation District of Rapides Parish
Tiboga, Louisiana

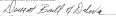
We have audited the financial statements of Ward 18 Recreation District of Rapides Parish as of and for the year ended December 31, 1996, and have issued our report thereon dated June 19, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government's *Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to Ward 18 Recreation District of Rapides Parish is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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*.

This report is intended for the information of the Board of Commissioners, management and applicable state and federal agencies. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountants
June 19, 1997

been placed in operation, and we assumed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The weaknesses of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Commissioners, management and all applicable state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants
June 19, 1997



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Ward 10 Recreation District of Rapides Parish
Tyrone, Louisiana

We have audited the general purpose financial statements of Ward 10 Recreation District of Rapides Parish as of and for the year ended December 31, 1986, and have issued our report thereon dated June 19, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Ward 10 Recreation District of Rapides Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies may deteriorate.

In planning and performing our audit of the general purpose financial statements of Ward 10 Recreation District of Rapides Parish, for the year ended December 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund

The Capital Projects Fund is used to account for the accumulation of resources for, and the payment of, costs incurred during the construction of additional recreation facilities.

Fixed Assets - General fixed assets have been acquired for general recreational 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 fixed assets at estimated fair market value at the time received.

Public domains ("infrastructure") general fixed assets consisting of certain improvements, other than buildings, including sidewalks, drainage systems, and electrical systems have been capitalized and are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures 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 focus applied.

All governmental fund type operations are accounted for on a spending of "Financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Available includes those property tax receivables reported to be collected within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred. An exception to this general rule is that principal and interest on long-term debt is recognized when due.

Budgetary and Budgetary Accounting - Operating budgets of proposed expenditures and revenues were adopted for the general (maintenance) fund. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. All budgets are adopted consistent with generally accepted accounting principles (GAAP).

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ward 10 Recreation District of Rapides Parish was created by the Rapides Parish Police Jury on December 12, 1972. The District is a political subdivision governed by the laws of the State of Louisiana and is a component unit of Rapides Parish.

The accounting and reporting policies of the District conform to the generally accepted accounting principles (GAAP) as applicable to governmental units except as noted elsewhere in this report. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 48:517 and to the guides set forth in the Louisiana Municipal Auditing Accounting Guide, and to the industry audit guide, *Auditing of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity - This report includes all funds and account groups which are controlled by or dependent on the District. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election of appointment of governing body, and other general oversight responsibility.

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 are accounted for with a separate set of self-balanced accounts that comprise its assets, liabilities, fund equity, accounts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds used in the financial statements of this report are as follows:

Governmental Funds - These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General (Maintenance) Fund

The General (Maintenance) Fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in the Debt Service Fund and Capital Projects Fund.

WORLD RECREATION DIVISION OF BAYVIEW PARKS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (PLANNED) AND ACTUAL
GENERAL FUND (FISCAL YEAR) 1993
Year ended December 31, 1993

	Budget	Actual	Variance (over/short)
Revenues:			
Admission fee	\$ 89,607	\$ 89,056	\$ (551)
State revenue sharing	12,117	12,178	61
Interest	1,888	3,775	1,887
Advertising sign income	1,888	1,888	-
Facilities rental	275	491	216
Hall on fee	2,686	1,731	(955)
Miscellaneous	8,364	3,382	(4,982)
Total revenues	<u>115,605</u>	<u>109,437</u>	<u>(6,168)</u>
Expenditures:			
Salaries & wages	25,000	24,082	918
Pay plan participation	900	459	441
State & local support	900	658	242
Rent charges	750	750	-
Insurance	12,000	6,014	5,986
Utilities	10,628	12,588	(1,960)
Maintenance & operation of			
Machinery & equipment	3,000	3,678	(678)
Recreational facilities	10,000	10,239	(239)
Capital outlay	6,000	4,446	1,554
Office supplies & expense	299	336	(37)
Travel fees	1,180	1,588	(408)
Professional services	1,200	1,600	(400)
Advertising	1,556	1,745	(189)
Taxes & licenses	-	36	36
Miscellaneous	1,150	874	276
Expansions from all activities for			
Recreational systems	2,700	3,782	(1,082)
Total expenditures	<u>109,438</u>	<u>109,284</u>	<u>154</u>
Excess (deficiency) of revenues over expenditures	<u>6,167</u>	<u>1,153</u>	<u>5,014</u>
Other financing resources (uses)			
Operating transfers in	-	16,081	16,081
Total other financing resources (uses)	<u>0</u>	<u>16,081</u>	<u>16,081</u>
Excess (deficiency) of revenues and other financing resources over (under) expenditures and other financing uses	<u>6,167</u>	<u>17,234</u>	<u>11,067</u>
Fund balance, beginning	82,400	82,400	0
Fund balance, ending	<u>\$ 88,567</u>	<u>\$ 99,634</u>	<u>\$ 11,067</u>

The accompanying notes are an integral part of these financial statements.

PLANS FOR OPERATIONS BUDGET 1 OF BARNES, PART 1

COMPARISON STATEMENT OF REVENUES, EXPENSES, AND
 FINANCIAL POSITION BALANCES, AS REPORTED BY THE STATE OF TEXAS
 YEAR ENDING DECEMBER 31, 1994
 With Comparative Totals for Year Ended December 31, 1993

	Actual	1993	1994	Total	
	(Millions)	Actual	Actual	(Millions)	1994
Revenues					
Admissions	\$154,576			\$154,576	\$ 154,576
State revenue sharing	12,078			12,078	12,078
Interest	1,773	\$ 104	\$ 16,100	14,300	1,878
Signatures	1,000			1,000	
Facilities rental	495			495	495
Facilities fees	1,570			1,570	
Miscellaneous	1,880			1,880	2,533
Total revenues	<u>205,372</u>	<u>104</u>	<u>16,100</u>	<u>211,600</u>	<u>161,000</u>
Expenditures					
Salaries & wages	14,880			14,880	21,628
Payroll paid commitments	878			878	878
Annual fund expense	838			838	838
Food - dining	373			373	824
Facilities expense	4,078			4,078	17,728
Utilities	17,388			17,388	14,855
Facilities maintenance	1,583		7,126	8,709	6,883
Maintenance & replacement					
- machinery & equipment	1,688			1,688	2,284
- recreational facilities	12,178			12,178	11,098
Capital outlay	4,488			4,488	2,577
Office supplies & expense	238			238	398
Publications	2,688			2,688	2,338
Advertising	1,288			1,288	705
Taxes & license	38			38	
Miscellaneous	838			838	384
Indirect financial interest					
- for telecommunications	1,588			1,588	1,478
Principal payments on debt					355
Interest expense					8
Bad debt - net collections					11,638
Bad debt - revenue sharing					388
State services		28,828		28,828	28,828
Transit collection		81		81	1,888
Bad debt - net collections on					3,728
- food - dining		188		188	
- total expenditures	<u>52,588</u>	<u>28,828</u>	<u>11,826</u>	<u>93,242</u>	<u>110,323</u>
- transit collection					
- revenue sharing					
- net funds of operations	<u>12,828</u>	<u>28,828</u>	<u>28,828</u>	<u>70,484</u>	<u>128,828</u>
Other financing activities					
Operating transfer in	16,821			16,821	
Operating transfer out		18,828		18,828	
Contributions of individuals, for the 1994 period			288,828	288,828	
Total other financing activities	<u>16,821</u>	<u>18,828</u>	<u>288,828</u>	<u>300,000</u>	<u>0</u>
Change in resources and other financing					
resources over standard expenditures					
available for operations	161,261	121,828	418,114	711,778	161,000
Contributions - beginning	82,828	18,821	0	101,778	218,828
Contributions - ending	<u>164,089</u>	<u>140,649</u>	<u>418,114</u>	<u>813,556</u>	<u>437,828</u>

The accompanying notes are an integral part of these financial statements.

WASH STATE RELATION DISTRICT OF RAPIDS PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1995

With Comparative Totals for December 31, 1994

General Long-Term Fund	General Fund Assets	Totals (Memoranda Only)	
		1995	1994
		\$ 322,518	\$ 34,217
		181,268	179,968
		7,877	8,035
		1,028	
		2,180	16,888
		2,535	35
			70,808
		580,808	
\$500,000	\$881,786	\$81,786	\$27,138
<u>\$500,000</u>	<u>\$881,786</u>	<u>\$2,180,124</u>	<u>\$1,081,022</u>
		\$ 1,428	\$ 318
		315	289
		2,508	16,888
		43	45
			25,080
\$200,000		\$80,000	
<u>\$200,000</u>	<u>—</u>	<u>\$80,128</u>	<u>\$2,642</u>
	\$881,786	\$31,786	\$71,138
		7,008	59,211
		<u>786,818</u>	<u>182,548</u>
		1,585,816	1,038,180
<u>—</u>	<u>\$881,786</u>	<u>\$2,180,124</u>	<u>\$1,081,022</u>
<u>\$200,000</u>	<u>\$881,786</u>		

STATE OF ILLINOIS DISTRICT OF RAPIDS PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1996

With Comparative Totals for December 31, 1995

	General (Maintenance) Fund	Debt Service Fund	Capital Projects Fund
ASSETS			
Cash in bank	\$ 23,287	\$ 9,608	\$499,433
Revenues receivable:			
Ad valorem tax	181,868		
State revenue sharing	2,871		
Interest receivable	1,008		
Due from other funds	2,580		
Deposits	2,505		
Amount to be provided for retirement of 1996 paid in improvement bonds			
Amount to be provided for retirement of Certificates of Indebtedness, Series 1996			
Property and equipment			
Total assets	<u>\$215,099</u>	<u>\$9,608</u>	<u>\$499,433</u>
LIABILITIES AND FUNDS EQUITY			
Liabilities:			
Accounts payable	\$ 1,428		
Payroll taxes payable	315		
Due to other funds		\$ 2,580	
Deposits	42		
Payable on improvement bonds payable (Note 7)			
Certificates of Indebtedness, Series 1996			
Total liabilities	<u>1,785</u>	<u>2,580</u>	<u>0</u>
Fund equity:			
Investment in general fixed assets			
Fund balances -			
Reserved for debt service		2,190	
Unreserved - undesignated	213,314		\$499,433
Total fund equity	<u>213,314</u>	<u>2,190</u>	<u>499,433</u>
Total liability and fund equity	<u>\$215,099</u>	<u>\$9,608</u>	<u>\$499,433</u>

The accompanying notes are an integral part of these financial statements.



DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Ward 10 Recreation District of Rapides Parish
Tijou, Louisiana

We have audited the accompanying general purpose financial statements of Ward 10 Recreation District of Rapides Parish as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the District's Board of Commissioners. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 accordance with *Government Auditing Standards*, we have also issued a report dated June 19, 1997, on our consideration of Ward 10 Recreation District of Rapides Parish's internal control structure and a report dated June 19, 1997, on its compliance with laws and regulations.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Ward 10 Recreation District of Rapides Parish as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Certified Public Accountants
June 19, 1997

WARD OF RECREATION DISTRICT OF RAPIDS PARISH
Toga, Louisiana
GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1996

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NOTE 4 - FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Balance 12/31/95	Additions	Deletions	Balance 12/31/96
Land	\$ 89,351			\$ 89,351
Clearing & improvements	205,348			205,348
Sewer systems	47,915			47,915
Electrical systems	179,440			179,440
Water systems	32,082			32,082
Fencing	51,621			51,621
Terrain costs	85,328			85,328
Blowers	9,282			9,282
Buildings	165,853			165,853
Equipment & vehicles	50,318	\$ 4,647		54,965
Total	\$877,128	\$ 4,647	\$ -	\$881,775

NOTE 5 - COMMISSIONERS' PER DIEM

Commissioners receive a per diem of \$10 for each meeting they attend with a maximum of 12 paid meetings per year as provided by revised Statute 30-4372. Per diem payments for 1996 totaled \$878.

NOTE 6 - COLLATERALIZATION OF BANK DEPOSITS

The total amount of deposits in financial institutions as December 31, 1996, was \$68,241. All of this amount was insured by the Federal Deposit Insurance Corporation (FDIC). Additionally, \$453,869 is invested in the Wright U.S. Treasury Money Market Fund.

NOTE 7 - DUE TO/FROM OTHER FUNDS

This balance consists of miscellaneous funds that are due to the general fund from the debt service fund.

NOTE 3 - LONG-TERM DEBT - continued

Annual debt service requirements to maturity for the Certificates of Indebtedness, Series 1996 are as follows:

Payment Date	Principal Due	Interest Due	Total Debt Service	Calendar Debt Service
01-Mar-1997	\$15,000	\$15,966.67	\$30,966.67	
01-Sep-1997		11,158.75	11,158.75	
01-Mar-1998	45,000	11,158.75	56,158.75	60,000.00
01-Sep-1998		10,879.00	10,879.00	
01-Mar-1999	45,000	10,879.00	55,879.00	66,000.00
01-Sep-1999		8,981.25	8,981.25	
01-Mar-2000	45,000	8,981.25	53,981.25	64,000.00
01-Sep-2000		7,983.50	7,983.50	
01-Mar-2001	50,000	7,983.50	57,983.50	61,000.00
01-Sep-2001		6,796.00	6,796.00	
01-Mar-2002	50,000	6,796.00	56,796.00	64,000.00
01-Sep-2002		5,508.50	5,508.50	
01-Mar-2003	55,000	5,508.50	60,508.50	62,000.00
01-Sep-2003		4,191.25	4,191.25	
01-Mar-2004	55,000	4,191.25	59,191.25	64,000.00
01-Sep-2004		2,874.00	2,874.00	
01-Mar-2005	60,000	2,874.00	62,874.00	62,000.00
01-Sep-2005		1,437.00	1,437.00	
01-Mar-2006	60,000	1,437.00	61,437.00	64,000.00
TOTALS	\$500,000	\$125,553.12	\$625,553.12	\$633,581.12

The change in long-term liabilities during the year ending December 31, 1996, are as follows:

General	Balance		Balance
Long-Term Debt	1201195		1201195
Account Group	\$15,000	Additions	
P.L. Bonds		Reductions	\$15,000
Certificates of			
Indebtedness, Series 1996		\$200,000	\$200,000
Totals	\$25,000	\$200,000	\$200,000

NOTE 2 - AD VALORUM TAXES

In April 29, 1993, an election was held to authorize a five (5) mill ad valorem tax on each dollar of assessed valuation, on all property subject to such taxation within Rapides Parish for two years, beginning with the year 1995 for the purpose of constructing, maintaining and operating recreation facilities for the benefit of the Ward 10 area of Rapides Parish.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and are actually billed to the taxpayers in November. Delinquent taxes become delinquent on January 1 of the following year.

For the year ended December 31, 1996, taxes were levied on property in Rapides Parish and were dedicated to Ward 10 Recreation District of Rapides Parish as follows:

		1996 Taxes		
		Taxes Levied	Received Prior	Taxes Receivable
		<u>\$4,123,196</u>	<u>\$4,123,196</u>	<u>\$4,123,196</u>
General (Maintenance)				
Fund	5.0 mills	\$189,027	\$2,122	\$181,808
	Total	<u>\$189,027</u>	<u>\$2,122</u>	<u>\$181,808</u>

NOTE 3 - LONG-TERM DEBT

The District issued Certificates of Indebtedness, Series 1996 to Security First National Bank of Abbeville, Louisiana in the amount of \$500,000 on July 1, 1996. Payments of principal are due March 1 of each year and payments of interest are due March 1 and September 1 of each year. Principal and interest payments begin March 1, 1997 and end March 1, 2006. The interest rate on the Certificates of Indebtedness is 4.799%.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgets are adopted on a line item basis. Budgetary amendments involving the transfer of funds from one fund to another, or involving increases in expenditures resulting from resources exceeding amounts estimated require the approval of the Board of Commissioners. The overall level of control is on a fund basis. All budgetary appropriations lapse at the end of each fiscal year.

Disbursements - Prothonotary accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed in any fund by the District.

Compensated Absences - Employees of the District earn two weeks of vacation time per year and are required to take it the following year. No vacation time may be carried forward to the succeeding year.

Sick pay benefits are non-vesting accumulating benefits. These amounts have not been estimated in these financial statements.

Long-Term Obligations - Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. 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.

Comparative Data - Comparative total data for the prior years have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on combined Statements - Caution - Total columns on the combined statements - overview are captioned "Miscellaneous Only" to indicate that they are presented 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. Informed eliminations have not been made in the aggregation of this data.

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WARD 10 RECREATION DISTRICT OF RAPIDES PARISH
Tioga, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1986

Under provisions of state law, this report is a public document and copies of the report may be obtained free of charge to the auditor, the clerk of court and other public officials. The report is also available for public inspection at the office of the Ward Chief of the Recreation District and where appropriate, the office of the parish clerk of court.

Prepared Date: 4/26/87