

- 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 Benefits*

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 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.

  
ROGER HARRINGTON, & McKEE  
Certified Public Accountants

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CAUCDALE RECREATION DISTRICT NO. 1  
OF ALLEN PARISH  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewing, entity and other appropriate public officials. This 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 ~~1966~~ 27 1967

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April 28, 1997

**INDEPENDENT ACCOUNTANTS' REPORT**

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, 1996 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 prepared 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, 1996

Assets	Governmental Fund Type General Fund	Account Group General Fund Assets	Total (Non-proprietary Only)
Cash and Cash Equivalents	\$ 35,510	\$ -	\$ 35,510
Investments	180,000	-	180,000
Unamortized Bond Premium	1,785	-	1,785
Revenues Receivable:			
Ad Valorem Taxes	47,258	-	47,258
State Revenue Sharing	1,364	-	1,364
Accrued Interest Receivable	2,674	-	2,674
Land	-	35,000	35,000
Buildings	-	90,000	90,000
Furniture and Equipment	-	112,880	112,880
<b>Total Assets</b>	<b><u>\$188,521</u></b>	<b><u>\$192,880</u></b>	<b><u>\$186,838</u></b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
Unamortized bond Discount	\$ 479	\$ -	\$ 479
Due to Other Governments	2,054	-	2,054
<b>Total Liabilities</b>	<b><u>2,533</u></b>	<b><u>-</u></b>	<b><u>2,054</u></b>
<b>Fund Equity:</b>			
Investment in General Fund Assets	-	192,880	192,880
<b>Fund Balance:</b>			
Reserved for Potential Contingencies	125,000	-	125,000
Unreserved - Undesignated	63,521	-	63,521
<b>Total Fund Equity</b>	<b><u>188,521</u></b>	<b><u>192,880</u></b>	<b><u>204,884</u></b>
<b>Total Liabilities &amp; Fund Equity</b>	<b><u>\$188,521</u></b>	<b><u>\$192,880</u></b>	<b><u>\$186,838</u></b>

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, 1990**

	<u>General Fund</u>
<b>Revenues</b>	
Ad Valorem Taxes	\$ 48,178
State Revenue Sharing	5,487
Fees and Services	5,088
Bond Proceeds	80
Interest	<u>2,988</u>
<b>Total Revenues</b>	<b><u>62,801</u></b>
<b>Expenditures</b>	
Culture and Recreation	
Personal Services and Related Benefits	20,700
Materials and Supplies	4,200
Insurance	4,550
Accounting and Auditing	823
Utilities	4,231
Office Expense	183
Contributions for Youth	
Recreational Activities	11,684
Deductions from Ad Valorem Taxes	1,575
Food Receipts	4,578
Bond Premiums	74
Rent	<u>128</u>
<b>Total Expenditures</b>	<b><u>51,536</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>11,265</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>178,648</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$189,913</u></b>

See Accountant's Report.

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 in agreed-upon procedure (3) appeared on the payroll records provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtain 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 November 7, 1995, 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 October 7, 1996. The Governing Board unanimously approved the amended budget.

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 five percent (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 disbursement 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.

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH**  
**ALLEN PARISH POLICE JURY**  
 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, 1996

	Budget	Actual	Variance (Favorable (Unfavorable))
<b>Revenues</b>			
Ad Valorem Taxes	\$ 45,800	\$ 44,596	\$ (1,204)
State Revenue Sharing	1,880	1,681	(219)
Fees and Services	1,790	1,684	(106)
Fund Discount	180	89	( 91)
Interest	3,000	1,898	(1,102)
<b>Total Revenues</b>	<b>52,750</b>	<b>51,658</b>	<b>-(1,092)</b>
<b>Expenditures</b>			
Culture and Recreation			
Personal Services and Related Benefits	28,808	29,780	972
Materials and Supplies	4,108	4,200	( 92)
Insurance	4,508	4,556	( 48)
Accounting and Auditing	608	822	( 214)
Utilities	4,508	4,231	277
Office Expense	858	984	( 126)
Contributions for Youth			
Recreational Activities	15,508	11,894	3,614
Deductions from Ad Valorem Taxes	1,600	1,608	( 8)
Pool Repairs	4,400	4,579	( 179)
Bond Premium	300	74	226
Rent	150	158	( 8)
<b>Total Expenditures</b>	<b>67,882</b>	<b>67,888</b>	<b>-(6)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,968	4,670	(3,298)
<b>Fund Balance at Beginning of Year</b>	<b>128,172</b>	<b>128,172</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$136,140</b>	<b>\$132,842</b>	<b>\$ 3,298</b>

See Accountant's Report.



LOUISIANA ATTESTATION QUESTIONNAIRE  
FOR THE YEAR ENDED DECEMBER 31, 1996

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

Supplemental Information

For the Year ended December 31, 1996

Schedule of Per Diem Paid Commissioners

	<u>1996</u>
Hulman Jones, Chairperson	\$0.
Samuel Cohen	-0-
Joseph Cohen	-0-
Yvette Perkins	-0-
Walter Duncan	-0-
Total	<u>\$0.</u>

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1995 Session of the Louisiana Legislature. Louisiana Revised Statute 33:456(7) 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, 1996.

See Accountant's Report.

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APRIL 29, 1997

**INDEPENDENT ACCOUNTANTS' REPORT ON**  
**APPLYING AGREED-UPON PROCEDURES**

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

We have performed the procedures included in the *Louisiana Government Audit Guide* and summarized below, which were agreed to by the management of the Caldwell Recreation District No. 1 of Allen Parish and the Legislative Auditors, State of Louisiana, solely to assist the users in evaluating management's assertions about the Caldwell Recreation District No. 1 of Allen Parish's compliance with certain laws and regulations during the year ended December 31, 1996, included in the *Louisiana Statutes Constitution*. 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.

*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 42:1121-1124 (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.