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GAZDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
GAZDALE, LOUISIANA

Annual Financial Report

For the Year Ended December 31, 1987

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Release Date JUN 24 1988

**GRANDDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Orlando, Louisiana**

Component Unit Financial Statements

For the Year Ended December 31, 1997

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May 12, 1998

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

We have compiled the accompanying balance sheet of Oakdale Recreation District No. 1 of Allen Parish as of December 31, 1997, 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 I, which is presented only for 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.

In accordance with the Louisiana Government's Audit Outline and the provisions of state law, we have issued a report, dated May 12, 1998, on the results of our agreed-upon procedures.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

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

Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1997

Assets	Governmental Fund Type General Fund	Account Group General Fixed Assets	Total (Memorandum Only)
Cash and Cash Equivalents	\$ 45,897	\$ -	\$ 45,897
Investments	198,000	-	198,000
Unamortized Bond Premium	1,677	-	1,677
Revenues Receivable:			
Ad Valorem Taxes	47,187	-	47,187
State Revenue Sharing	1,791	-	1,791
Accrued Interest Receivable	3,014	-	3,014
Land	-	35,000	35,000
Buildings	-	38,600	38,600
Furniture and Equipment	-	112,483	112,483
Total Assets	<u>\$1,975,686</u>	<u>\$1,975,683</u>	<u>\$1,975,569</u>
Liabilities and Fund Equity			
Liabilities:			
Unamortized Bond Discount	\$ 408	\$ -	\$ 408
Due to Other Governments	1,614	-	1,614
Total Liabilities	<u>2,022</u>	<u>-</u>	<u>2,022</u>
Fund Equity:			
Investment in General Fixed Assets	-	197,883	197,883
Fund Balances:			
Reserved for Potential Contingencies	125,000	-	125,000
Unreserved - Undesignated	72,661	-	72,661
Total Fund Equity	<u>197,661</u>	<u>197,883</u>	<u>395,544</u>
Total Liabilities & Fund Equity	<u>\$1,975,686</u>	<u>\$1,975,683</u>	<u>\$1,975,569</u>

See Accountants' 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, 1997

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 11,271
State Reversion Sharing	1,347
Fees and Services	1,811
Deed Discount	74
Interest	<u>8,628</u>
Total Revenues	<u>21,127</u>
Expenditures:	
Culture and Recreation:	
Personal Services and Related Benefits	23,127
Materials and Supplies	2,162
Insurance	1,268
Accounting and Auditing	807
Utilities	3,126
Office Expense	472
Contributions for Youth	
Recreational Activities	18,117
Debitations from Ad Valorem Taxes	1,414
Pool Repairs	915
Bond Premium	<u>68</u>
Total Expenditures	<u>50,342</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,185
Fund Balance at Beginning of Year	<u>126,711</u>
Fund Balance at End of Year	<u>155,896</u>

See Accountant's Report.

GARDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
 Caldeale, 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, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad Valorem Taxes	\$ 11,890	\$ 11,893	\$ 33
State Revenue Sharing	5,980	5,330	(650)
Fees and Services	5,790	5,811	121
Bond Discount	180	74	(106)
Interest	<u>5,880</u>	<u>5,286</u>	<u> 594</u>
Total Revenues	<u>39,720</u>	<u>39,594</u>	<u> 126</u>
Expenditures:			
Culture and Recreation:			
Personnel Services and Related Benefits	23,650	23,297	(353)
Materials and Supplies	2,000	2,262	(262)
Insurance	1,320	1,261	(59)
Accounting and Auditing	800	887	(87)
Utilities	1,200	1,156	44
Office Expense	600	673	(73)
Contributions for Youth			
Recreational Activities	28,000	19,027	8,973
Deductions from Ad Valorem Taxes	1,400	1,273	(127)
Pool Repairs	1,000	913	87
Bond Premium	<u>120</u>	<u>68</u>	<u> 52</u>
Total Expenditures	<u>60,110</u>	<u>60,302</u>	<u> 192</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,200	18,277	(8,077)
Fund Balance at Beginning of Year	<u>136,882</u>	<u>136,800</u>	<u> 82</u>
Fund Balance at End of Year	<u>\$147,082</u>	<u>\$155,077</u>	<u>\$ 8,077</u>

See Accountants' Report.

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

Supplemental Information

For the Year ended December 31, 1997

Schedule of Per Diem Paid Commissioners

	<u>1997</u>
Holman Jones, Chairperson	\$-0-
Francis Olson	-0-
Joseph Olson	-0-
Augustine Todd	-0-
Wahner Duncan	-0-
Total	<u>\$-0-</u>

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 24 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:456-4(D) 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, 1997.

See Accountants' Report.

ROZIER, HARRINGTON & McKAY
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May 12, 1997

INDEPENDENT ACCOUNTANTS REPORT ON
APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures included in the *Louisiana Government Audit Guide* and commented below, which were agreed to by the management of the Catahoula 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 Catahoula 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 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 qualified 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 42:1141-1134 (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 (1) 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 (1) appeared on the reports 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 October 7, 1996, 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 budget to the minutes of a meeting held October 22, 1997. 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 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. We noted that one invoice paid was for a floral arrangement sent to a local funeral home. The use of public funds in this manner represents an apparent violation of state law.

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

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

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 43:1 through 43:12 (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, evidence supporting this assertion is limited to a copy of the applicable notices. In order to provide a form of public notice that can be fully documented, management has begun publishing notices in the official journal. Based on inspection of excerpts from the official journal, a notice publicizing each meeting that occurred after June 3, 1997 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.

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.

Our prior year report, dated April 29, 1997, did not include any comments or unresolved matters.

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.

Forrest Harrington + Mickey
ROGIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
MANAGEMENT'S CORRECTIVE ACTION PLAN
COMPILATION/ATTESTATION REPORT
For the Year Ended December 31, 1997**

SECTION I - COMPILATION REPORT	
<p>Finding - There were no findings in connection with the compilation report.</p>	<p>Response - N/A.</p>
SECTION II - ATTESTATION REPORT	
<p>1997 - I Prohibited payments: During our review of the six items selected in our attestation procedures, we noted a payment to a local floral store for a floral arrangement sent to a funeral home.</p>	<p>Response - Management was unaware that these payments were in violation of state law, and has taken steps to halt this practice immediately.</p>
SECTION III - MANAGEMENT LETTER	
<p>Finding - There is no management letter issued with this report.</p>	<p>Response - N/A.</p>

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
 SCHEDULE OF PRIOR YEAR FINDINGS
 COMPILATION/ATTESTATION REPORT
 For the Year Ended December 31, 1997**

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
Finding - There were no findings in connection with the compilation report.	Response - N/A
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
Not applicable.	Response - N/A
SECTION III - MANAGEMENT LETTER	
Finding - There was no management letter issued with the prior report.	Response - N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 1997

LOUISIANA ATTESTATION QUESTIONNAIRE

March 16, 1998

To *Rosen, Harrington, and McKay*
Certified Public Accountants

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:519 and the Louisiana Government's 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, 1997.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2202, 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 42:1111-1124.

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 28:1301-14) or the budget requirements of LSA-RS 28:43.

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 44:56.

Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 23:461, and/or 28:92, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:511.

Yes No

Meetings

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

Yes 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 21 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.63.

Yes 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 14:128, and AGO opinion 79-729.

Yes 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.

 _____ Scott Ross  _____ Date

 _____ President  _____ Date

CAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
Caldwell, Louisiana

March 16, 1998

BE IT RESOLVED BY THE Caldwell Recreation District No. 1 Board of Commissioners at its regular meeting held on March 16, 1998, the Board has complied with all laws and regulations and internal controls over compliance with such laws and regulations as enumerated in the Louisiana Antitrust Questionnaire as of and for the year ended December 31, 1997.

The above Resolution was offered by Joe Olson, seconded by Dennis Olson, and carried unanimously.

The Chairman therefore declared the Resolution adopted on this 16th day of March, 1998.


Secretary


President