

ST. TAMMANY PARISH  
 RECREATION DISTRICT NO. 8  
 ACCOUNT OF RECEIPTS, DISBURSMENTS AND  
 CLOSING IN HAND BALANCE-BUDGET AND ACTUAL-  
 GOVERNMENTAL FUND-BUDGET FUND  
 For the Year Ended December 31, 1986

	Budget
<b>REVENUE</b>	
Fees	\$40.1
Commissions and charges for services	4.1
<b>Total Revenue</b>	<b>\$44.2</b>
<b>EXPENDITURES</b>	
General Disbursements	
Operating services-maintenance	25.1
General liability insurance	3.1
Purchase of (original) fixed assets	10.1
Summer program	3.1
Professional fees	2.1
Administrative expenses	1.8
<b>Total Expenditures</b>	<b>\$58.3</b>
<b>DIFFERENCE OF EXHIBITS OVER</b>	
<b>    REVENUE</b>	\$0.1
<b>PAID BALANCE AT BEGINNING OF YEAR</b>	\$0.1
<b>PAID BALANCE AT END OF YEAR</b>	<b>\$06.1</b>

For accompanying notes and accountants' compilation report.

*Julius Richard, III*

Chartered Public Accountant

1001 N. Cassaway Street, Suite 200  
Meriden, Ct. 06460  
(203) 638-4111  
Fax (203) 638-4111

Member  
American Institute of CPAs  
Faculty of Institute of CPAs

To the Board of Commissioners  
65, Summer Street  
10007644 No. 4  
Leicester, Massachusetts

I have compiled the accompanying general purpose financial statements of the 65, Summer Street Cooperative District No. 4 as of and for the year ended December 31, 2004, as stated in the foregoing table of contents, 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 the management of the cooperative district. 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.

*Julius R. Richard, III*

Julius R. Richard, III  
Chartered Public Accountant

June 15, 2007

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ANNOUNCE, FISCAL YEAR, 1936-1937

Office of Legislative Auditor  
2000 North Main, Newark, N.J.  
1000 North Third  
N. J. 07102  
Newark, N. J. 07102

Dear Mr. Milner:

In accordance with Resolution Revised Statute 2812-2, enclosed are the annual financial statements for the N. Jersey Fourth Congressional District No. 4 as of and for the year ended December 31, 1936. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been compiled in accordance with generally accepted accounting principles.

Under provisions of state law, this report is a public document. A copy of the same has been furnished to the auditor, or clerk, of every and other agency, office, institution. The report is available for public inspection at the Office of Legislative Auditor, 2000 North Main, Newark, N. J. or at the office of the public clerk of court.

Sincerely,

*[Handwritten signature]*  
W. H. H. H.  
Newark

Respectfully,  
.....

COMMISSION (WIS) BOARD MEMBERS

The 14. January Period Recreation District No. 4 paid no compensation to any board member during the year ended December 31, 1996.

  
District 1000  
P.O. Box 1000  
Date: 1/1/97

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Actual	Most Probable Forecastable (Deferrable)
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44,423	(1078)
2,800	0

44,423	(1078)
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24,433	4,238
2,800	0

7,258	2,000
6,513	400
2,800	(800)
100	000

45,219	2,800
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(600)	2,400
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84,800	0
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284,200	22,400
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ST. THOMAS FARM  
LOCATION CONTRACT NO. 2

GENERAL FINANCIAL STATEMENTS

Year ended December 31, 1956

ST. TAMMANY PARISH  
COMMISSIONERS DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 1996

Expenditures District No. 4. Certain units of local government over which the St. Tammany Parish Commission District No. 4 exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the St. Tammany Parish Commission District No. 4.

C. Fund Accounting

The District uses a fund General Fund and an account group General Fixed Assets 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 various government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The fund General Fund of the district is classified as a governmental fund. 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. The General Fund is the general operating fund of the district and accounts for all financial transactions.

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. The account group is not a fund. It is connected only with the movement of financial position, not with the movement of results of operations. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Limited fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on nondepreciable assets.



ST. YVES PARISH  
RECREATION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2000

II. Basis of Accounting

The recording and financial reporting treatment applied to a fund is determined by its measurement focus. The General fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the General fund. 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. The district uses the following modified accrual basis practices in recording revenues and expenditures:

Revenues

All revenues are recognized in the month received, in the extent that they are both measurable and available.

During 2000, the St. Yvony Recreation District No. 4 passed a 5 mill, 20 year property tax for the purpose of funding of recreation within the district.

The first assessment of the tax was for the 2000 property tax year. This tax is assessed on a calendar year basis and becomes due each year on November 31. The tax becomes delinquent in March of the next year. The St. Yvony Parish Sheriff's Office collects the tax for the St. Yvony Parish Recreation District No. 4 and sends it to the District the month after collection. The taxes are generally remitted to the district in February, March and April of the next fiscal year. Once the tax is not available for use until the following tax year, it is not being on a receivable at year-end.

ST. TAMMANY PARISH  
ADMINISTRATIVE DISTRICT NO. 4  
SECTION ON FINANCIAL STATEMENTS  
Year ended December 31, 1996

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

H. Budget Variance

The district adopted a budget for the General Fund for the year ended December 31, 1996 as required by Louisiana Revised Statutes 28:2700-2704. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund. The excess of budgeted expenditures over budgeted revenues of \$8,329 for the year ended December 31, 1996 was expected to be taken from the prior year fund balance.

I. Cash

Cash includes amounts in a demand deposit, under state law, the St. Tammany Parish Recreation District No.4 any deposit funds with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. As of December 31, 1996, all cash deposits are under the amount protected by the Federal Deposit Insurance Corporation (FDIC).

M. General long-term obligations

The district has no long-term obligations at December 31, 1996.

N. Vacation, Sick leave and Pension Plan

The district has no employees, therefore, the district has not established a policy concerning vacation and sick leave and has not established a pension plan.

O. Total Column on Balance Sheet

The total column on the balance sheet is captioned "None Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does

ST. LOUISRY TRUST  
 MEMPHIS DISTRICT NO. 4  
 NOTES TO FINANCIAL STATEMENTS  
 Year ended December 31, 1966

and general financial position in conformity with generally accepted accounting principles. Member is such data comparable to a corporation.

NOTE 3-DEPOSITS

At December 31, 1966, the District had cash bank balances totaling \$41,348. Under state law, these deposits for the crediting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the federal deposit insurance was at all times equal the amount in deposit with the financial agent. At December 31, 1966, the district had \$41,348 in deposits held with bank balances. These deposits are secured from risk by federal deposit insurance.

NOTE 3-FIXED ASSETS

New lighting was installed at Keller Field in 1966. The cost of this improvement was \$7,250.

	NOTE 3-DEPOSITS FINANCIAL STATEMENTS FIXED ASSETS
Improvements to facilities at beginning of year	\$418,488
Additions to facilities in 1966	7,250
Improvements to facilities at end of year	\$425,738

NOTE 4-LEASES (OFFICE FACILITIES)

The District did not have any capital or operating leases at December 31, 1966.

ST. TAMMANY PARISH  
MEMORANDUM DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS  
Year ended December 31, 1996

NOTE B-RELATED PARTY TRANSACTIONS

The district was not involved in any related party transactions for the year ended December 31, 1996.

NOTE C-SUBSEQUENT EVENTS

There are no subsequent events that would affect the district's financial statements at December 31, 1996.

ST. TAMMANY PARISH  
REGISTRATION DISTRICT NO. 4  
NOTICE TO MEMBERS OF GOVERNANCE  
Your notice December 31, 1996

**INTRODUCTION**

The St. Tammany Registration District, No. 4 was created by the St. Tammany Parish Police Jury on August 6, 1981, pursuant to Louisiana Revised Statute 33:484. The district has the authority to own and operate facilities and engage in activities which promote recreation. The governing board is made up of six commissioners appointed by the Police Jury who serve five-year terms.

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the St. Tammany Parish Registration District No. 4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

Section 218 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB-Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The St. Tammany Parish Police Jury appoints the governing board, but does not significantly influence operations, fiscal matters, or the scope of public services. Therefore, the district was determined to be a separate governmental entity. For financial reporting purposes, in conformity with GASB Publication Section 218, the St. Tammany Parish Registration District No. 4 includes the General Fund and account group that are within the oversight responsibility of the St. Tammany Parish

BY: TIMOTHY BAARDEN  
 INCOMPARISON CONTRACT NO. 4  
 BALANCE SHEET  
 ALL FORMS USED FOR ACCOUNT GROUP  
 December 31, 1996

ACCOUNT	COUNTY FUND- General Fund	ACTY DECK- General Fund Assets	TOTAL Assets (Liab)
Cash	\$41,348		\$41,348
Accounts receivable	8,000		8,000
Improvements in Addition		\$396,731	\$396,731
<b>Total Assets</b>	<b>\$49,348</b>	<b>\$396,731</b>	<b>\$446,079</b>
<b>LIABILITIES, NETWORTH AND OTHER CREDIT</b>			
Accounts payable	\$340		\$340
Equity and other credits involvement in grants, funds etc.		\$396,731	\$396,731
Fund balance-involvement- involvement	48,708		48,708
<b>Total liabilities, equity, and Other Credits</b>	<b>\$49,348</b>	<b>\$396,731</b>	<b>\$446,079</b>

See accompanying notes and accountant's compilation report.