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ALLAN PARISH RECREATION DISTRICT NO. 3 OF ORLEANS
PARISH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS AND ACCOUNTS' COMPILATION REPORT

Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Station House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~JUL 07 1998~~

Royce T. Scimemi, CPA, Inc.
Orleans, LA

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Royce T. Schimenti, CPA, Inc.
Orlando, LA



ROYCE T. SCIMEMI, CPA, INC.

CERTIFIED PUBLIC ACCOUNTANT

Member
American Institute of
Certified Public Accountants

Member
State of Louisiana
Certified Public Accountant

March 31, 1999

Board of Directors
Allen Parish Recreation District No. 3
of Iberia
Gretna, Louisiana

I have compiled the accompanying general purpose financial statements of the Allen Parish Recreation District No. 3 of Iberia, a component unit of the Allen Parish Police Jury, as of December 31, 1997, and for the year then ended, in accordance with Statements on Standards for Accounting and Reporting 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 management. 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. However, I did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

A statement of revenues, expenditures and changes in fund balances - budget and actual - all governmental fund types for the year ended December 31, 1997 has not been presented. Generally accepted accounting principles require that such a statement be presented when financial statements purport to present financial position and results of operations.

Royce T. Scimemi, CPA, Inc.

ALLEN DAKOTA RECREATION DISTRICT NO. 5 OF COUNTRY

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1997

	GOVERNMENTAL		
	FUND TYPES		
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
ASSETS			
Cash	\$ -	\$ 1,488	\$ -
Receivables			
All salaries taxes (net)	-	87,178	-
Due from other fund	17,288	-	-
Fixed assets	-	-	-
Amount available in			
debt service fund	-	-	-
Amount to be provided for			
retirement of long-term debt	-	-	-
	<u>\$ 17,288</u>	<u>\$ 88,666</u>	<u>\$ -</u>
TOTAL ASSETS	\$ 17,288	\$ 88,666	\$ -
LIABILITIES AND FUND EQUITY			
Liabilities			
accounts payable	\$ 58	\$ -	\$ -
general obligation bonds payable	-	-	-
Due to other fund	-	17,288	-
Total Liabilities	<u>\$ 58</u>	<u>\$ 17,288</u>	<u>\$ -</u>
Fund equity			
Investment in general			
fixed assets	-	-	-
Fund balances			
Unreserved and			
undesignated	17,230	71,378	-
total fund equity	<u>17,230</u>	<u>71,378</u>	<u>-</u>
	<u>\$ 17,288</u>	<u>\$ 88,666</u>	<u>\$ -</u>
TOTAL LIABILITIES AND			
FUND EQUITY	\$ 17,288	\$ 88,666	\$ -

The accompanying notes and accountants' report are an integral part of these financial statements.

ACCOUNT			
GROUPS			
GENERAL	GENERAL	TOTAL	
FUND	LONG-TERM	RESERVATION	
ASSETS	DEBT	LIABILITY	
\$ -	\$ -	\$ 1,668	
-	-	67,378	
-	-	27,864	
<u>217,222</u>	-	<u>217,222</u>	
-	42,881	42,881	
<u>-</u>	<u>42,881</u>	<u>42,881</u>	
\$ <u>217,222</u>	\$ <u>42,881</u>	\$ <u>260,103</u>	
\$ -	\$ -	\$ 20	
-	203,000	203,000	
<u>-</u>	<u>-</u>	<u>27,384</u>	
<u>-</u>	<u>203,000</u>	<u>230,384</u>	
127,222	-	127,222	
<u>-</u>	<u>-</u>	<u>28,780</u>	
<u>127,222</u>	<u>-</u>	<u>156,002</u>	
\$ <u>127,222</u>	\$ <u>203,000</u>	\$ <u>330,222</u>	

ALLEN PARKS RECREATION DISTRICT NO. 1 OF OREGON

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types

Year Ended December 31, 1997

	GENERAL FUND	DEPT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS (INCORPORATION ONLY)
REVENUES				
AD Valorem taxes - net	\$ -	\$ 47,378	\$ -	\$ 47,378
Interest	-	-	3,188	3,188
TOTAL REVENUES	<u>-</u>	<u>47,378</u>	<u>3,188</u>	<u>50,566</u>
EXPENDITURES				
General Government:				
Bank charges	418	-	-	418
Contract labor	1,380	-	-	1,380
Insurance	1,500	-	-	1,500
Postage	13	-	-	13
Repairs	8,200	-	-	8,200
Supplies	558	-	-	558
Utilities	1,839	-	-	1,839
Capital outlay	2,813	-	194,000	196,813
Debt service:				
Principal Retirement	-	17,000	-	17,000
Interest	-	23,313	-	23,313
TOTAL EXPENDITURES	<u>18,408</u>	<u>40,313</u>	<u>194,000</u>	<u>252,721</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,408	7,065	134,008	159,481
OTHER FINANCIAL SOURCES (USES)				
Operating transfers	18,738	100,000	8,268	127,006
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	4,382	167	142,276	146,825
FUND BALANCE - BEGINNING	22,328	38,038	228,138	288,504
FUND BALANCE - ENDING	\$ 26,710	\$ 38,205	\$ -	\$ 64,915

The accompanying notes and accountants' report are an integral part of these financial statements.

ALLEN PARISH RECREATION DISTRICT NO. 3 OF OBERLIN

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Allen Parish Recreation District No. 3 of Oberlin was created by the Allen Parish Police Jury. The District is governed by a board of five commissioners who are appointed by the Allen Parish Police Jury. The District established regulations governing the park and provides administration, management, maintenance and operations of the facilities.

The financial statements of the Allen Parish Recreation District No. 3 of Oberlin have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in accordance with GASB Statement No. 14, the Allen Parish Recreation District No. 3 of Oberlin includes all funds, account groups, or others, that are within the oversight responsibility of the Allen Parish Recreation District No. 3 of Oberlin.

As the governing authority, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

Continued

ALLEN PARKS RECREATION DISTRICT NO. 3 OF OBERLIN

Notes to Financial Statements

December 31, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Allen Parish Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Allen Parish Police Jury.
- III. Organizations for which the Allen Parish Police Jury does not appoint a voting majority but are financially dependent on the Allen Parish Police Jury.
- III. Organizations for which the reporting entity financial statements would be misleading if this of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Allen Parish Recreation District No. 3 of Oberlin is a component unit of the Allen Parish Police Jury's reporting entity.

3. Fund Accounting

The Allen Parish Recreation District No. 3 of Oberlin uses funds and account groups 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 certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Continued

ALLEN PARISH EDUCATION DISTRICT NO. 2 OF LOUISIANA

Notes to Financial Statements

December 31, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The following funds and group of accounts are used by the District:

Governmental Funds:

Funds of the District are classified as governmental funds. 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. Governmental funds of the district include:

- I. General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
- II. Debt Service Fund - used to account for the accumulation of resources for, and the payment of, general long-term debt.
- III. Capital Projects Fund - accounts for transactions that are legally restricted to expenditures for specific purposes. This fund accounts for the recreational facilities construction.

Account Groups:

General Fixed Assets Account Group:

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public Goods or Infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

General Long-Term Debt Account Group:

The general long-term debt account group is used to account for general long-term debt.

1. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Continued

ALLEN PARKER RECREATION DISTRICT NO. 5 OF OKLAHOMA

NOTES TO FINANCIAL STATEMENTS

December 31, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The modified accrual basis of accounting is used by all governmental fund types. 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 government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes and interest.

1. Cash

Cash includes accounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Oklahoma law and national banks having their principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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 must at all times equal the amount on deposit with the financial agent. As December 31, 1987 the District had \$8,428 in deposits (collected bank balances), all of which was secured from risk by Federal deposit insurance.

Continued

ALLEN PARKS RECREATION DISTRICT NO. 3 OF ORANGE

Notes to Financial Statements

December 31, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Total Columns on Statements

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - AD VALOREM TAXES

For the year ended December 31, 1987, taxes were levied on property with taxable assessed valuations as follows:

	Rate <u>per \$100</u>
Assessed valuations	\$ 8,737,390
Millage	10.00

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed or on or before November 15th of the current year, and become delinquent after December 15th. Property taxes not paid by the end of February are subject to lien.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	12/31/86	Net 1987	12/31/87
	Balance	Additions	Balance
Land	\$ 46,508	\$ -	\$ 46,508
Recreation equipment	-	2,832	2,832
Recreation facilities	124,380	124,200	248,580
	\$ 170,888	\$ 124,200	\$ 295,088

MILK FARM DEPARTMENT DISTRICT NO. 3 OF CHESAPE

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE D - LONG-TERM DEBT

I. Debt Outstanding

Bonds payable at December 31, 1997 is comprised of the following issues:

\$100,000 general obligation bonds dated March 18, 1996; due in annual installments of \$97,000 to \$100,000 through March 1, 2008; interest at 8.5% (this issue secured by levy and collection of ad valorem taxes).

The following is a summary of the long-term debt transactions during the years ending December 31, 1997:

	BONDED Debt
Long-term debt payable at 10/31/96	\$ 510,000
Additions	-
Payments	<u>11,000</u>
Long-term debt payable at 12/31/97	\$ 500,000

II. Debt Service Requirements to Maturity

The annual requirements to amortize all debts outstanding as of December 31, 1997, including interest payments of \$74,403 are as follows:

YEAR ENDING DECEMBER 31,	Total
1998	\$ 49,700
1999	41,384
2000	44,990
2001	40,211
2002	40,000
Thereafter	<u>162,881</u>
	\$ 469,166

NOTE E - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

ROYCE T. SCIMEMI, CPA, INC.



CERTIFIED PUBLIC ACCOUNTANT

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Faculty of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPOON PROCEDURES

March 21, 1998

Board of Directors
Allen Parish Recreation District No. 2
of Iberia
Iberia, Louisiana

I have performed the procedures included in the Louisiana Government audit guide and enumerated below, which were agreed to by the management of Allen Parish Recreation District No. 2 of Iberia and the Legislative Auditors, State of Louisiana, solely to assist the users in evaluating management's assertions about Allen Parish Recreation District No. 2 of Iberia's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Intentional 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, I 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 LRS-RR 28:2211-2281 (the public bid law).

During 1996, the District began construction on a baseball park which was completed in 1997, at a total cost of \$117,120. I found no evidence of compliance with LRS-RR 28:2211-2281 in the construction of the facility nor in the purchase of material and supplies.

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-EE 42:2100-2104 (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 me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District did not have any employees for 1997.

4. Determine whether any of those employees included in the listing 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.

N/A

Budgeting

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

Management did not adopt a budget for 1997 in accordance with LSA-EE 28:1204.

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

See "3." above.

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%.

See "5." above.

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

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

I 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.

The payments were properly noted to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

The payments received proper approvals.

Meetings

9. Examine evidence indicating that agendas for meetings presented in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda in the recreation building, a public place. I found no evidence of noncompliance.

Bank

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.

I inspected copies of bank deposit slips 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, advances, or gifts.

A reading of the minutes of the District indicated no payments for any bonuses, advances or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Allen Parish Recreation District No. 3 of Oberlin, Louisiana, and the legislative bodies, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the satisfactory of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Raymond T. Simoni, CPA, Inc.

Allen Parish Recreation District #3
Of Oberlin

Louisiana Attention Questionnaire

March 21, 1988

Rayon T. Schwood, CPA, Inc.
P.O. Box 210
Oberlin, Louisiana 70658

In connection with your compilation of the financial statements of the Allen Parish Recreation District No. 3 of Oberlin as of December 31, 1987 and for the period then ended, and as required by Louisiana Revised Statute 24:113 and the Louisiana Governmental 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, 1987.

Public Bid Law

It is true that we have complied with the public bid law, LA-88 Title 28:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes 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 LA-88 48:1101-1104.

Yes No

It is true that no member of the immediate family of any member of the Board have been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LA-88 48:1128.

Yes No

Page Two

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1321-14) or the budget requirements of the Local Government Budget Act (LSA-RS 39:1391-14) or the budget requirements of LSA-RS 39:43.

Yes 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 44:12, 44:17, 44:19, and 44:14.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:443, and/or 39:82, as applicable.

Yes No

We have filed our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:13.

Yes No

Debt

In the past we have not incurred any indebtedness, other than credit for no 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 1874 Louisiana Constitution, Article VI, Section 21 of the 1874 Louisiana Constitution, and LSA-RS 47:1212-48.

Yes No

Salaries and Benefits

In the past we have not advanced wages or salaries to employees or paid benefits in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:118, and SO sections 79-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing noncompliance. We have made available to you documentation relating to the foregoing laws and regulations.

Page Three

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the Coverage 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.

<u>Patricia Bennett</u>	Asst. Secretary 6-11-98 date
<u>Ray M. Smith</u>	Treasurer 6-11-98 date
<u>Rita Smith</u>	President 6-11-98 date

ALLEN PARK RECREATION DISTRICT NO. 2 OF OREGON

Corrective Action Plan

Year Ended December 31, 1997

Print Year Findings

There were no print year findings.


Public Bid Law

We agree with the finding on non-compliance with the Public Bid law. Although quotes and bids were received on some material and supplies, full compliance was not done.

The Board is presently fully aware of the public bid law requirements and will comply in the future.

Budgeting

The Board was unaware of the budget requirements of ORS-82 19-1004. The Board will adopt a budget for the general fund for the year ending December 31, 1998 as soon as possible and will comply with legally adopting an annual budget for the district in all subsequent years within the required time frame.



Board President