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WARD 10 RECREATION DISTRICT OF RAPIDES PARISH
Tigay, Louisiana
GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The 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: 4-10-1998

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

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DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements of Ward 10 Recreation District of Rapides Parish as of December 31, 1997, 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. 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. 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 April 27, 1998, on our consideration of Ward 10 Recreation District of Rapides Parish's internal control structure and 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, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Certified Public Accountants
April 27, 1998

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WARD 18 RECREATION DISTRICT OF RAPIDES PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1997

With Comparative Totals for December 31, 1996

	General (Maintenance) <u>Fund</u>	Debt Service <u>Fund</u>	Capital Projects <u>Fund</u>
ASSETS			
Cash in bank	\$ 91,375	\$ 14,519	\$ 12,826
Revenues receivable:			
Ad valorem tax	182,174		
State revenues sharing	14,082		
Due from other funds	16,920		
Deposits	33		
Property and equipment			
Other debts:			
Amount available in debt service fund			
Amount to be provided for retirement of			
Certificates of Indebtedness	_____	_____	_____
Total assets and other debts	<u>\$204,589</u>	<u>\$ 14,519</u>	<u>\$ 12,826</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable	\$ 1,484		
Due to other funds		\$ 11,689	\$ 3,251
Deposits			
Certificates of Indebtedness, Series 1996 and 1997			
Total liabilities	<u>1,484</u>	<u>11,689</u>	<u>3,251</u>
Equity and other credits			
Investment in general fixed assets			
Fund balances -			
Reserved for debt service		2,870	
Unreserved - undesignated	<u>205,112</u>	_____	<u>17,585</u>
Total fund equity	<u>205,112</u>	<u>2,870</u>	<u>17,585</u>
Total liability and fund equity	<u>\$206,696</u>	<u>\$ 14,559</u>	<u>\$ 12,826</u>

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

STATEMENT A

General Long-Term Debt	General Fixed Assets	Totals (Millions of Dollars)	
		1997	1996
		\$ 158,768	\$ 323,318
		183,174	181,868
		14,082	1,877
		18,920	2,500
		35	2,503
\$1,318,576		1,318,576	881,786
\$ 2,870		2,870	
687,138		687,138	500,000
500,000	\$1,318,576	500,000	\$2,180,324
		\$ 1,484	\$ 1,418
		18,920	2,500
			45
880,080		880,080	308,080
680,080		708,164	304,188
	\$1,318,576	1,318,576	891,786
		2,878	7,190
		121,707	785,838
	1,318,576	1,364,162	1,582,816
680,080	\$1,318,576	680,080	\$2,180,324

WARD 4 RECREATION DISTRICT OF RAPID CITY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
(CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES)
Year ended December 31, 1997
With Comparative Totals for Year Ended December 31, 1996

	General (Maintenance) Fund	Fido Sales and Fund	Capital Projects Fund	F-101 Special Activities Sub.	
				200	100
Revenues:					
Ad revenues net	\$193,841			\$21,916	\$26,176
State revenue sharing	86,044			18,004	12,178
Interest	11,268	1,177	1,150	12,987	14,300
Sign revenue	100			200	1,000
Permits rental	100			200	400
Field use fees	2,851			3,401	1,500
Other fees	1,100			1,000	
Miscellaneous	—			—	4,000
Total revenues	395,304	1,177	1,150	48,508	59,554
Expenditures:					
Contract:					
Utilities & wages	14,133			11,762	14,892
For other party commitments	700			700	870
Auto & truck expense	1,410			1,410	838
Books charges	34			14	300
Insurance	11,730			11,700	4,816
Supplies	14,317			14,317	12,588
Professional services	1,700			2,500	14,026
Maintenance & operations:					
Sanitary & equipment	1,132			1,113	3,600
Recreational facilities	11,175			11,175	12,200
Office supplies & expense	400			400	300
Payroll taxes	1,200			1,200	2,000
Advertising	600			600	1,700
Taxes & license	30			30	24
Miscellaneous	14,700			14,700	874
Deductions federal income tax for retirement options	1,400			1,400	2,700
Financial payments received					
Interest expense	200,700		200,000	146,700	4,200
Depreciation					
Debt service:					
Principal		17,000		20,000	10,000
Interest and fiscal charges		34,200		34,200	1,000
Total expenditures	314,132	51,200	200,000	328,312	59,600
Excess (deficiency) of revenues over ordinary expenditures	81,172	65,977	109,150	156,196	29,954
Other financing sources (uses):					
Operating transfer in		40,000		60,121	14,121
Operating transfer out			(27,400)	60,121	40,000
Contributions of individuals, funds 1997 projects	(21,140)			60,121	40,000
Total other financing sources (uses)	(21,140)	40,000	(27,400)	120,342	94,121
Excess of revenues and other financing sources over funds' expenditures and other financing uses	59,932	105,977	81,750	276,538	124,075
Fund balances, beginning	243,000	7,100	400,000	700,000	343,000
Fund balances, ending	302,932	143,077	481,750	976,538	467,075

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

TOWN OF RECREATION DISTRICT OF BARNES FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (PLANNED) AND ACTUAL
GENERAL (MAINTENANCE) FUND

Year ended December 31, 1997

	Dollar	(Dollar)	Variance Favorable (Unfavorable)
Revenues			
All citizens tax	\$48,508	\$50,831	\$ 2,323
Town services charging	12,877	18,834	5,957
Interest	2,883	11,888	8,995
Advertising sign income	208	208	0
Facilities rental	208	208	0
Frost ice fee	1,158	3,825	2,667
Rent income	1,158	1,158	0
Miscellaneous	82	82	0
Total revenues	<u>68,020</u>	<u>139,685</u>	<u>71,665</u>
Expenditures			
Current:			
Salaries & wages	11,748	11,732	16
Pay plans/paid commitments	858	798	60
Auto & truck expense	958	1,418	(460)
Bank charges	12	14	2
Insurance	11,719	12,739	1,020
Utilities	12,888	14,218	1,330
Maintenance & operation of			
Machinery & equipment	4,800	1,132	3,668
Recreational facilities	11,088	11,178	90
Office supplies & expense	858	648	210
Payroll taxes	1,215	1,268	(453)
Professional services	1,788	2,788	1,000
Advertising	908	842	66
Travel & facilities	208	28	180
Miscellaneous	8,127	14,788	6,661
Deductions from all revenues tax for			
Retirement system	1,611	1,611	0
Capital outlay:	<u>148,118</u>	<u>150,738</u>	<u>2,620</u>
Total expenditures	<u>367,917</u>	<u>378,421</u>	<u>10,504</u>
Excess (deficiency) of revenues over expenditures	<u>(299,897)</u>	<u>(238,736)</u>	<u>61,161</u>
Other financing sources (uses)			
Operating transfers in			
Operating transfers in	187,538	131,143	56,395
Grants of substitutes	133,898	133,898	0
Total other financing sources (uses)	<u>321,436</u>	<u>265,041</u>	<u>56,395</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(28,461)</u>	<u>26,305</u>	<u>54,766</u>
Fund balance, beginning	274,111	117,587	156,524
Fund balance, ending	<u>245,650</u>	<u>143,892</u>	<u>101,758</u>

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

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

INTRODUCTION

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 24:517 and to the guidelines set forth in the Louisiana Manual of Audit and Accounting Guide, and to the industry audit guide, Audit of State and Local Governmental Units.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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.

B. 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-balancing accounts that comprise its assets, liabilities, fund equity, revenues, 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:

WARD 14 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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.

C. 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* relates 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 receipts expected 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.

WARD II RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

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

D. Budgets

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).

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 revenues 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.

E. Encumbrances

Encumbrance 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.

F. Compensated Absence

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.

G. 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.

WARD 04 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

II. 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.

I. Total Columns on combined Statements - Overview

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. Interfund eliminations have not been made in the aggregation of this data.

J. 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 domain ("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.

K. Cash and Cash Equivalents

In the governmental funds, cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits and time deposits. In accordance with generally accepted accounting principles, cash equivalents include short term investments which are readily converted to cash and time deposits with original maturities of three months or less from the date of acquisition.

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

NOTE 2 - AD VALOREM TAXES

On April 26, 1995, an election was held to authorize a five (5) mills of ad valorem tax on each dollar of assessed valuation, on all property subject to such taxation within Rapides Parish for ten years, beginning with the year 1996 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. Billed taxes become delinquent on January 1 of the following year.

For the year ended December 31, 1997, taxes were levied on property in Rapides Parish and were dedicated to Ward 10 Recreation District of Rapides Parish as follows:

		Taxes Levied	1997 Taxes Received Prior	Taxes Receivable
		<u>At 12/31/97</u>	<u>To 12/31/97</u>	<u>At 12/31/97</u>
General (Maintenance)				
Fund	5.0 mills	\$192,353	\$9,381	\$183,174
	Total	\$192,353	\$9,381	\$183,174

NOTE 3 - LONG-TERM DEBT

The Ward 10 Recreation District of Rapides Parish had the following certificates of indebtedness outstanding at December 31, 1997:

The District issued Certificates of Indebtedness, Series 1996 to Security First National Bank of Alexandria, Louisiana in the amount of \$380,000 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 Certificate of Indebtedness is 4.799%.

\$463,000

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

NOTE 3 - LONG-TERM DEBT (continued)

Certificate of Indebtedness, series 1997 was issued to Evangelist Bank of Alexandria, Louisiana in the amount of \$225,000 on June 4, 1997. Payments of principal are due March 1 of each year and payments on interest are due March 1 and September 1 of each year. Principal and interest payments begin September 1, 1997 and March 1, 2004. The interest rate on the certificate of indebtedness is 3.75%.

	<u>225,000</u>
Total long term debt	<u>225,000</u>

All principal and interest requirements are funded in accordance with Louisiana Law by the annual ad valorem tax levy on taxable property within the parish. At December 31, 1997, the Ward 10 Recreation District of Rapides Parish has accumulated \$2,870 in the debt service fund for the future debt requirements. The certificates of indebtedness are due as follows:

Year ending December 31,	Principal Payments	Interest Payments	Total
1998	965,000	533,559	1,498,559
1999	65,000	30,253	95,253
2000	65,000	28,849	93,849
2001	75,000	23,379	98,379
2002	75,000	19,546	94,546
2003-2006	<u>245,000</u>	<u>26,367</u>	<u>271,367</u>
Total	<u>1,670,000</u>	<u>683,953</u>	<u>2,353,953</u>

The changes in long-term liabilities during the year ending December 31, 1997, are as follows:

General Long-Term Debt Account Group	Balance 12/31/96	Additions	Reductions	Balance 12/31/97
Certificate of Indebtedness	<u>1,670,000</u>	<u>225,000</u>	<u>(225,000)</u>	<u>1,670,000</u>
Total	<u>1,670,000</u>	<u>225,000</u>	<u>(225,000)</u>	<u>1,670,000</u>

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

NOTE 4 - FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Balance			Balance
	<u>12/31/96</u>	Addition	Deletions	<u>12/31/97</u>
Land & Improvements	\$618,387	\$ 625,993		\$1,244,380
Buildings	163,853	3,000		166,853
Equipment	<u>98,566</u>	<u>18,857</u>		<u>117,423</u>
Totals	<u>\$880,806</u>	<u>\$647,850</u>	<u>—</u>	<u>\$1,528,656</u>

NOTE 5 - COMMISSIONER'S 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 33:4372. Per diem payments for 1997 totaled \$190.

NOTE 6 - CASH AND CASH EQUIVALENTS

At December 31, 1997, the Ward 10 Recreation District of Rapides Parish has cash and cash equivalents (bank balances) totaling \$138,760 as follows:

Demand Deposits (Including Interest-Bearing demand deposits)	\$ 72,165
Money market account	<u>66,595</u>
Total	<u>\$ 138,760</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or better the amount on deposit with the fiscal agent.

WARD 10 RECREATION DISTRICT OF RAPIDES PARISH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 1997

(Continued)

NOTE 6 - CASH AND CASH EQUIVALENTS - continued

The carrying amount of the recreation district's deposits with financial institutions is \$104,104. The bank balances are categorized according to credit risk as follows:

Amount insured by federal deposit insurance (Category 1)	\$ 30,658
Money market account guaranteed by federal government (Category 1)	73,446
Total bank balance	\$ 104,104

NOTE 7 - DUE TO/FROM OTHER FUNDS

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

NOTE 8 - EXPENDITURES - ACTUAL AND BUDGET

The following fund had actual expenditures over budgeted expenditures for the following year ended December 31, 1997:

Fund	Budget	Actual	Unfavorable Variance
General Fund	367,937	374,891	(6,954)

**WARD 18 RECREATION DISTRICT OF RAPIDES PARISH
TONGA, LOUISIANA**

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain the report on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The paragraph on internal control structure is based solely on the audit of the general purpose financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The paragraph on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.



DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

EXHIBIT I

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statements of Ward 10 Recreation District of Rapides Parish as of and for the year ended December 31, 1997, and have issued our report thereon dated April 27, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Ward 10 Recreation District of Rapides Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ward 10 Recreation District of Rapides Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Ward 10 Recreation District of Rapides Parish. However, this report is a matter of public record and its distribution is not limited.

Respectfully Submitted,



Daxat, Bevil & Debevoise, CPA's, APC
Alexandria, Louisiana
April 27, 1998

**WARD 10 RECREATION DISTRICT OF RAPIDES PARISH
Tiga, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1996**

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Planned/Corrective Corrective Action Taken (C/A No. Partially)	Actual/Partial Corrective Action Taken	Additional Explanation
<u>NA</u>	<u> </u>	<u>None</u>	<u>NA</u>	<u>NA</u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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Christy C. Pilaton
President

WARD IS RECREATION DISTRICT OF RAPIDES PARISH
 Thru, Louisiana

Corrective Action Plan for Current Year Audit
 Findings For the Year Ended December 31, 1997

No.	Description of Finding	Corrective Action Planned	Priority	Completion Date
_____	<u>Note</u> _____ _____	<u>Note</u> _____ _____	_____	_____
_____	_____ _____ _____	_____ _____ _____	_____	_____
_____	_____ _____ _____	_____ _____ _____	_____	_____


 President